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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS CONCERNING THE FOURTH INSTALMENT OF "E4" CLAIMS

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Introduction

1. At its thirtieth session, held on 14-16 December 1998, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Luiz Olavo Baptista ("Chairman"), Jean Naudet, and Jianxi Wang as the second Panel of Commissioners (the "Panel") charged with reviewing category "E4" claims. The category "E4" population consists of claims submitted by Kuwaiti entities, other than oil sector and environmental claims, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities" ("Form E").

2. The fourth instalment of 140 "E4" claims was submitted to the Panel on 13 January 1999, in accordance with article 32 of the Provisional Rules for Claims Procedure (S/AC.26/1992/10) (the "Rules").

3. Pursuant to article 38 of the Rules, this report contains the Panel's recommendations to the Governing Council concerning the fourth instalment claims.

I. OVERVIEW OF THE FOURTH INSTALMENT CLAIMS

4. The fourth instalment claims were selected from among the population of approximately 2,750 "E4" claims on the basis of criteria that include, inter alia, the size, volume and complexity of the claim, the legal, factual, and valuation issues raised by the claim, and the date of filing of the claim with the Commission.

5. The fourth instalment claims allege losses aggregating Kuwaiti dinars ("KD") 45,710,813 (approximately US$158,168,903). The claimants also assert claims for interest aggregating KD 1,675,583 (approximately US$5,797,865) and claim preparation costs aggregating KD 293,865 (approximately US$1,016,834). The claims range between KD 13,072 and KD 1,574,247 (i.e., between approximately US$45,232 and US$5,447,221) in value.

6. The fourth instalment claims are not classified as "unusually large or complex". In other words, the amount claimed by each claimant is less than KD 3 million (approximately US$10 million), and, due to the nature of the legal and factual issues raised in the claim and the amount of documentation provided in support of the claimed loss, the Panel's verification and valuation of the claim is feasible within 180 days.

7. All the claimants in the fourth instalment operated in Kuwait prior to Iraq's invasion and occupation of Kuwait. Most of these businesses traded in consumer items, while some dealt in construction materials, jewellery, vehicles, vehicle parts and industrial products. A significant number of claimants were engaged in service industries, e.g., real estate, transportation, travel and travel-related services. The fourth instalment also includes claims from co-operative societies.

8. Claimants in this instalment have sought compensation under all loss categories identified on Form E except two: loss of business transaction or course of dealing and loss of income-producing property. The two most common losses asserted in this instalment are loss of tangible property (mainly furniture, fixtures, equipment and stock) and loss of earnings or profits. Fourth instalment claimants also submitted claims for uncollectible receivables, restart costs, interest and claim preparation costs under the "other losses" category.

II. THE PROCEEDINGS

9. Before the fourth instalment claims were submitted to the Panel, the secretariat undertook a complete review of these claims in accordance with the Rules. The secretariat first carried out a preliminary assessment of the claims, pursuant to article 14 of the Rules, to verify whether the claims met the formal requirements of articles 14(1) and 14(2). For example, the claims were reviewed to ascertain whether they included proof of incorporation or organization under the laws of Kuwait on the date the claim arose, and contained an affirmation by the authorized official for each claimant that the information contained in the claim is correct. The results of this formal review were entered into a centralized database maintained by the secretariat (the "Claims Database").

10. Originally nine claims presented formal deficiencies and the secretariat issued notifications to these claimants pursuant to article 15 of the Rules. All deficiencies were corrected by the claimants.

11. A substantive review of the fourth instalment claims was undertaken by qualified professionals (legal officers, accountants and loss adjusters) within the secretariat to identify significant legal, factual and valuation issues. The results of the review, including the significant issues identified, were recorded in the Claims Database.

12. The Executive Secretary of the Commission submitted reports dated 8 July 1998 and 13 October 1998 to the Governing Council in accordance with article 16 of the Rules. These reports covered, inter alia, the fourth instalment of "E4" claims and presented significant legal and factual issues identified in these claims. Governments, including the Government of Iraq, submitted to the secretariat for transmission to the Panel additional information and views in response to the Executive Secretary's article 16 reports.

13. Accordingly, at the conclusion of the (i) preliminary assessment; (ii) substantive review; and (iii) article 16 reporting, the secretariat submitted the following documents to the Panel for consideration:

(a) the claim documents submitted by the claimants;

(b) the preliminary assessment reports prepared by the secretariat under article 14 of the Rules;

(c) information and views of Governments, including the Government of Iraq, received in response to the article 16 reports; and

(d) other information, such as legal briefing notes, deemed, under article 32 of the Rules, to be useful to the Panel for its work.

14. The number of claims before the Panel in this instalment and the volume and nature of evidence presented in these claims necessitated the use of expert consultants in accordance with article 36(b) of the Rules. The Panel retained the services of an accounting firm and a loss adjusting firm, selected by a competitive bidding process in accordance with applicable United Nations rules.

15. The Panel directed the expert consultants to review each claim in accordance with the verification and valuation methodology developed by the first "E4" Panel and to submit to the Panel a detailed report for each claim summarizing the expert consultants' findings. The verification and valuation methodology is discussed in the "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'E4' claims" (S/AC.26/1999/4) (the "First 'E4' Report"). The methodology used by the Panel in the First "E4" Report is not restated in this report. Instead, this report makes reference to the First "E4" Report. As with the First "E4" Report, the Panel's treatment of certain claims is highlighted in the body of the report.

16. By its first procedural order dated 15 January 1999, the Panel gave notice of its intention to complete its review of the fourth instalment claims and submit its report and recommendations to the Governing Council within 180 days of 13 January 1999. In view of the additional information obtained by the secretariat, pursuant to the provisions of article 34 of the Rules, the Panel issued no other procedural orders.

17. The Panel's first procedural order was transmitted to the Government of Iraq and the Government of Kuwait on 15 January 1999.

18. An additional level of verification was performed to determine if related claimants filed duplicate claims. On 8 May 1998, Kuwait's Public Authority for Assessment of Compensation for Damages Resulting from Iraqi Aggression ("PAAC") was asked to identify the corporate affiliates of claimants that had also filed a claim with the Commission. Based on the information received in response from PAAC and the claim information available to the secretariat in the Claims Database, a review was performed to ensure that related claimants did not file a claim for the same loss. This verification was performed on the entire "E4" population, not just the fourth instalment claims.

19. Pursuant to article 34 of the Rules, the secretariat requested additional information from the claimants in order to assist the Panel in its review of the claims. All such requests were directed through PAAC. With regard to copies of the claimants' audited financial statements or accounts ("accounts"), the secretariat notified PAAC of the claimants that had not provided accounts for the three fiscal years prior to and following Iraq's invasion and occupation of Kuwait. The first notice for accounts was sent to PAAC on 20 April 1998. The second notice was sent on 20 November 1998, noting claimants that had not provided any supplemental accounts. The third notice was sent on 21 January 1999 with regard to claimants that had not submitted accounts for 1987. A final notice, sent on 8 February 1999, concerned claimants that had failed to submit audited accounts for any relevant period.

20. Similarly, with respect to claims for lost vehicles, the claimants were asked on 20 August 1998 to provide drop registration or deregistration certificates, as defined at paragraph 131 of the First "E4" Report, for all vehicles.

21. With respect to claims for uncollectible receivables, the claimants were asked on 24 September 1998 to provide evidence that the debtors cannot pay their debts to the claimants because they (1) have been officially declared bankrupt, or (2) are otherwise out of business as a direct result of Iraq's invasion of Kuwait. (See paras. 78-85, infra).

22. With respect to loss of contract claims, the claimants were asked on 23 October 1998 to provide evidence that the contract had been repudiated or cancelled. The claimants were instructed that the declaration should include the specific circumstances of such repudiation or cancellation including, but not limited to, the date that such event occurred. Claimants that were unable to provide this evidence were asked to explain why. (See paras. 29-35, infra).

23. With respect to claims for the value of cancelled Kuwaiti dinar notes, claimants were asked on 22 December 1998 to provide a detailed schedule, including serial numbers and denominations of the cancelled notes, or an attestation from an independent public accounting firm concerning the amount and serial numbers of the cancelled Kuwaiti dinars held by the claimant. (See paras. 93-94, infra).

24. With respect to the cost of returning employees to Kuwait, the claimants were asked on 6 January 1999 to provide additional information to assist the Panel. (See paras. 87-89, infra).

25. Based on its review of the documents submitted, the Panel concluded that the issues presented by the fourth instalment claims had been adequately developed and that oral proceedings to further explore such issues were not required.

III. LEGAL FRAMEWORK

26. The legal framework for the evaluation of the claims in the fourth instalment is identical to that used for the claims in the first instalment, as described in paragraphs 25-31 of the First "E4" Report.

IV. VERIFICATION AND VALUATION OF CLAIMS

27. The general principles for verifying and valuing the claims in the fourth instalment are identical to those used for the claims in the first instalment. (See the First "E4" Report, paras. 32-62). Where the Panel encountered new issues not addressed in the First "E4" Report, the Panel developed methodologies for verifying and valuing those losses as described below. In summary, the Panel's approach to verification and valuation of claims balances the claimant's inability to always provide the best evidence against the "risk of overstatement". The term "risk of overstatement," as defined at paragraph 34 of the First "E4" Report, is used to refer to cases in which claims contain evidentiary shortcomings that prevent their precise quantification and therefore present a risk that they might be overstated.

V. THE CLAIMS

28. The Panel reviewed the fourth instalment claims according to the nature and type of loss identified. Accordingly, the Panel's recommendations have been set out below by loss type. Reclassified losses have been dealt with in the section pertaining to the loss category into which the Panel reclassified the losses.

A. Contract

29. Six claimants in this instalment asserted claims aggregating KD 629,136 (approximately US$2,176,941) for loss of contract.

1. Compensability

30. The Panel determines whether a contract claim is compensable by evaluating the loss under the appropriate review methodology. Thus, amounts billed under a contract but not received are reviewed as uncollectible receivables. Profits that would have accrued from goods or services to be provided over the remainder of a terminated or repudiated contract are reviewed as loss of profits. (See the First "E4" Report, para. 66).

2. Verification and valuation method

31. The verification and valuation method used by the Panel is the same as that used in the first instalment. (See the First "E4" Report, paras. 77-84).

3. Evidence submitted

32. On 22 October 1998, the secretariat requested additional information from the claimants concerning their contract losses. The claimants with loss of contract claims were asked to provide evidence that the contract had been repudiated or cancelled unless they had already provided this information. The claimants were instructed that the required declaration should include the specific circumstances of such repudiation or cancellation including, but not limited to, the date that such event occurred. Claimants that were unable to provide this evidence were asked to explain why.

33. Combined Building Materials Co. seeks compensation for bank guarantees that expired during Iraq's occupation of Kuwait without payment by the debtor or guarantor. The claimant states that the banks refused to honour the guarantees after the expiration date. However, the claimant did not provide copies of the original bank guarantees (only extensions) and no proof of the banks' refusal to pay was provided. As a result, the Panel recommends disallowing this claim.

34. Boodai Aviation Agencies Co. W.L.L. seeks compensation for certain expenses incurred in order to obtain an agency contract from Iraqi Airways in 1988. These expenses relate to indemnity payments which, according to the claimant, had to be paid to the former Iraqi Airways employees as a pre-condition for being granted the Iraqi Airways agency contract. They also relate to the cost of purchasing a car for the Iraqi general manager of the company operating the Iraqi Airways agency. The claimant states that it expected to recover these expenses over a ten-year period and is claiming for these expenses to the extent that they were not realized by the time of the invasion. (The claimant is seeking compensation for eight tenths of the original expenses as two years had passed since the contract was signed). As a result of the Iraqi invasion, the claimant states that the contract, which had an indefinite term, was terminated. However, because the indemnity payments were made before Iraq's invasion and occupation of Kuwait and were thus a "sunk cost", the Panel recommends disallowing the claim.

35. The Panel's treatment of contract losses can be reviewed in annex II.

B. Real property

36. Twenty-seven claimants in this instalment asserted claims aggregating KD 2,363,340 (approximately US$8,177,647) for loss of real property.

1. Compensability

37. These claims relate to damage to various freehold and leasehold premises in Kuwait. The compensability standards applied are the same as those used in the first instalment. (See the First "E4" Report, paras. 89-91). As was the case in the first instalment of "E4" claims, most claimants established the fact and nature of damage to their buildings and facilities by providing copies of witness statements, survey reports and photographs. As in the first instalment of "E4" claims, the nature of damage alleged and the location of all the properties in Kuwait established that the damage was a result of military operations and the breakdown of civil order in Kuwait during Iraq's invasion and occupation of Kuwait. Accordingly, the direct causal link between the losses alleged and Iraq's invasion and occupation of Kuwait is sufficiently well established in the fourth instalment claims for loss of real property.

38. All claims were based on the actual costs incurred in repairing the properties or estimates of such costs.

2. Verification and valuation method

39. The verification and valuation method used by the Panel is the same as that used in the first instalment. (See the First "E4" Report, paras. 92-101).

3. Evidence submitted

40. Most claimants submitted copies of title deeds or leases to establish their interest in the affected properties. Where leases were submitted, the secretariat performed additional checks to ensure that no duplicate claims had been filed by owners of the leased properties. The Panel also referred to the claimants' audited accounts to corroborate the claimants' interest in the affected properties.

41. The Panel's treatment of real property losses can be reviewed in annex II.

C. Tangible property

42. Tangible property losses are raised by all but 13 of the claimants in the fourth instalment aggregating KD 24,186,252 (approximately US$83,689,453). The claims for loss of tangible property relate mainly to loss of stock, furniture, fixtures, equipment and vehicles. Other claims in this category relate to loss of cash.

1. Compensability

43. With regard to the compensability of claims for tangible property losses, the Panel applied the same approach taken in the First "E4" Report. (See the First "E4" Report, paras. 108-109).

2. Verification and valuation method

44. As noted in the First "E4" Report, the verification and valuation method adopted varies for stock, cash, vehicles and other tangible property losses. The Panel followed the same verification and valuation method as used in the First "E4" Report. (See the First "E4" Report, paras. 110-135).

(a) Loss of stock

45. International Equipment Co. ceased operating in 1989, but seeks compensation for loss of stock totalling KD 13,531. It reports gross stock in its audited accounts in 1988 and 1989 of KD 14,672 and KD 13,882 respectively. The claimant reports a provision in its audited accounts for obsolescence equal to 100% of the gross stock balance for both years. The claimant reports no purchases of stock in 1988 or 1989. Accordingly, on this basis, the Panel recommends disallowing the claim.

(b) Loss of vehicles

46. The Panel encountered one claimant that duplicated another claim filed with the Commission. Mohammed Al Rifai Co. seeks compensation for the loss of vehicles. A review of the deregistration certificates showed that three of the cars were not in the name of Mohammed Al Rifai Co., but in the name of one of the claimant's owners. A cross check within the secretariat's records revealed that the owner had submitted duplicate claims for two of these three cars to the category "C" claims Panel. Therefore, the Panel recommends disallowing the overlapping portion of the claim.

3. Evidence submitted

(a) Tangible property

47. Most claimants in this instalment submitted audited accounts to establish the existence, ownership and value of the tangible assets damaged or lost as a direct result of Iraq's invasion and occupation of Kuwait. In establishing the fact and cause of loss, claimants relied on assertions in their statement of claim and witness statements. These assertions were generally corroborated by additional documents, such as photographs and independent survey reports. The Panel also relied on the claimants' post-liberation audited accounts. These accounts showed the losses of tangible property as extraordinary losses incurred as a direct result of Iraq's invasion and occupation of Kuwait, and as such provided additional independent verification of the loss.

48. Many claimants sought to value their losses using estimated repair or replacement costs. As in the case of similar real property claims, such claims were found to present a "risk of overstatement" if the claimant did not provide sufficient evidence explaining why it had not repaired or

replaced the assets concerned. In some cases the Panel was able to rely on the claimant's post-liberation accounts to determine whether the claimant had subsequently repaired or replaced the affected assets.

(b) Stock

49. For most claimants, the existence, ownership and value of stock lost was supported by copies of the claimants' audited accounts, original inventory purchase invoices and "roll-forward" calculations, as defined in paragraph 119 of the First "E4" Report.

50. As was the case for the first instalment of "E4" claims, successful claims for loss of goods in transit related to goods that were in Kuwait on the day of Iraq's invasion and that were subsequently lost. These claimants were able to establish the ownership, existence and loss of the goods by providing certificates issued by the Kuwaiti port authorities or shipping agents.

51. The Panel found that several Kuwaiti co-operative society claimants were holding levels of stock at the time of Iraq's invasion and occupation of Kuwait that were materially higher than the average levels of stock held by such claimants at the end of previous fiscal years. The Panel found that such a stock build-up was justified in the majority of cases, as there was a documented increase in demand around the month of August, to cater to Kuwaiti residents returning from their summer vacations. However, where the level of stock build-up was higher than an amount justified by the documented increase in demand, the Panel adjusted the claim to the average stock levels justified by the increase in demand.

(c) Cash

52. As was the case for the first instalment of "E4" claims, successful claimants alleging cash losses were able to substantiate their claims by providing, among other things, contemporaneous records establishing cash held on 2 August 1990, such as previous month-end cash balances, copies of daily bank deposit statements, cash-flow registers and monthly sales ledgers.

53. Claimants for whom no award has been recommended generally relied on witness statements, without providing sufficient additional documents to substantiate their claims.

(d) Vehicles

54. Virtually all claimants were able to establish their ownership of lost vehicles, on the date of the loss, by providing copies of the deregistration certificates issued by the Government of Kuwait. The fact of loss was generally established by the deregistration certificates together with additional substantiating documents such as witness

statements describing the circumstances of the loss and post-liberation audited accounts recording the loss of vehicles as an extraordinary item.

55. Where the claimants did not provide deregistration certificates or where the name of the owner in the deregistration certificate could not be linked to the claimant or its owners, directors or employees, the Panel recommends disallowing the claim.

56. The asserted values of the vehicles lost were separately verified by the Panel against vehicle values contained in the M.V.V. Table, as defined at paragraph 135 of the First "E4" Report, or, for vehicles not listed in the M.V.V. Table, against other third party estimates. In the case of third party estimates, the Panel tested these estimates by applying alternative valuation methods such as the net book value and depreciated replacement cost methods.

57. The Panel's treatment of tangible property losses can be reviewed in annex II.

D. Payment or relief to others

58. Five claimants in this instalment asserted claims aggregating KD 277,835 (approximately US$961,367) for payment or relief to others. These claims include payments made to employees to return to Kuwait after Iraq's invasion and occupation and termination benefits paid to non-Kuwaiti employees who lost their jobs as a direct result of Iraq's invasion and occupation of Kuwait. Some claimants also seek compensation for the value of goods and cash that were freely distributed to the general public in Kuwait during the occupation period.

1. Compensability

59. The Panel followed the same approach taken in the First "E4" Report, (see paras. 153-154), with the addition of the items noted below.

60. For amounts claimed as compensation for the free distribution of goods, the Panel finds that such distributions were of a voluntary nature. The goods were not lost as a direct result of Iraq's invasion and occupation of Kuwait, but because of the claimants' volitional act. In addition, some claimants did not record a complete loss of stock, so it cannot be said that the goods would have been lost even if they were not given away. Hence, the Panel finds that the volitional distribution of goods such as those made by the Jabriya Co-Operative Society are not compensable.

61. In respect of termination indemnities, i.e., amounts paid pursuant to an employment contract terminated during Iraq's invasion and occupation of Kuwait, the Panel finds that the losses arising from the payment of those termination indemnities, are, in principle, a compensable loss that is a direct result of Iraq's invasion and occupation of Kuwait. The Panel

considered the effect of the invasion and occupation of Kuwait on the employment contracts of non-Kuwaiti employees, and considered two memoranda adopted by the Kuwaiti Council of Ministers entitled "The impact of the Iraqi invasion of the State of Kuwait on Government contracts and the Legal Status of those who work for the Government of Kuwait". The Panel notes that the memoranda, which were enacted as Order Number 148 of 27 January 1991 of the Kuwaiti Council of Ministers, concluded that the contractual relationship between the Government and non-Kuwaiti workers was governed by the rules applicable to contractual obligations generally and hence such employment contracts were automatically terminated by reason of force majeure. The Panel finds that the general principles set out in the memoranda may equally be applied to the status of employment contracts between private-sector Kuwaiti employers and non-Kuwaiti employees. Hence, the Panel concludes that the termination of the employment contracts of non-Kuwaiti employees was a direct result of Iraq's invasion and occupation of Kuwait. (See Governing Council decision 9 (S/AC.26/1992/9), para. 10).

62. The Panel then considered the statutory entitlements of non-Kuwaiti employees upon termination of their employment contracts, as set out in Kuwaiti Law Number 38 of 1964. The Panel finds that the termination of the employment contracts of non-Kuwaiti employees triggered the liability of the claimants to make the statutory indemnity payments. The Panel finds that amounts claimed in respect of termination indemnities should be compensated to the extent that they are incremental, i.e., they are above and beyond the usual costs incurred by the claimant for that type of expense, and are adequately supported by documentary or other evidence of payment. In particular, the claimant was required to provide evidence of the following:

(a) the fact of payment;

(b) the name of each employee for whom a claim for reimbursement is made; and

(c) proof that the individuals receiving such payments were employees of the claimant at the time of Iraq's invasion and occupation of Kuwait.

63. The Panel directed the secretariat to perform a cross-check to determine that the employees concerned did not also file a claim for payment of these indemnities.

2. Verification and valuation method

64. The verification and valuation methodology adopted by the Panel for claims relating to payment or relief to others is the same as set forth at paragraphs 155-157 of the First "E4" Report. In addition, for claims relating to termination indemnities, the Panel verifies that the individuals receiving payments were employees of the claimant at the time of Iraq's invasion and occupation of Kuwait, by reference to employment contracts, payroll records, or other appropriate documentary evidence.

3. Evidence submitted

65. The Middle East Electric Co. W.L.L. submitted a claim for termination indemnity payments and provided sufficient evidence as noted above to support the claim. Therefore, the Panel recommends allowing the claim.

66. The Panel's treatment of the payment or relief to others claims can be reviewed in annex II.

E. Loss of profits

67. One-hundred claimants in this instalment asserted claims aggregating KD 10,498,829 (approximately US$36,328,128) for loss of profits.

1. Compensability

68. Four significant legal and factual issues raised by the first instalment claims are all raised by the fourth instalment claims. These issues relate to the impact and assessment of (a) benefits received under the Government of Kuwait's post-liberation debt settlement programme, (b) windfall or exceptional profits earned by claimants in the period immediately following the liberation of Kuwait, (c) the indemnity period for loss of profits claims, and (d) claims for loss of profits selectively based on profitable lines of business. The conclusions reached by the Panel in relation to these issues are set forth in paragraphs 161-193 of the First "E4" Report. The Panel has applied these conclusions, in its consideration and recommendations, for the loss of profits claims in the fourth instalment.

2. Verification and valuation method

69. The fourth instalment claims were verified and valued by the Panel in the same manner as the first instalment claims. (See the First "E4" Report, paras. 194-202).

3. Evidence submitted

70. Despite several requests for accounts, a number of claimants in the fourth instalment failed to provide annual accounts for the period 1987-1993. The Panel notes that, in some cases, the failure to submit some of

the accounts was sufficiently explained, for example, where the claimant had commenced trading in the period between 1987 and 1989 or where the claimant had ceased trading following Iraq's invasion and occupation of Kuwait.

71. Loss of profits claims by businesses that failed to provide a full set of annual audited accounts for the period 1987-1993 were regarded as presenting a "risk of overstatement", unless the failure to submit the accounts was sufficiently explained.

72. The Panel encountered some claims that it recommends disallowing entirely for lack of sufficient evidence. The Kazima Trading Co. provided no accounts from before or after the invasion and occupation of Kuwait. Although the claimant explains that it was a partnership and was not required to maintain audited accounts, it did not sufficiently explain why it provided no accounts or alternative historical records at all. Likewise, where audited accounts from the three years prior to the invasion were not provided by claimants that were required under Kuwaiti law to maintain such accounts, the Panel recommends disallowing the claim on the grounds that sufficient evidence of the loss has not been provided.

73. Equipment Co. W.L.L. seeks compensation for the loss of profits associated with several contracts. The claimant operated at a net loss for the three-year period prior to the invasion of Kuwait. Accordingly, the Panel recommends disallowing the loss of profits claim.

74. As noted in the First "E4" Report, "[a] claim for loss of profits cannot be solely based on revenues lost. It must be matched with corresponding expenses". (See First "E4" Report, para. 197). Therefore, the Panel evaluates claims for staff salaries and other expenses by reclassifying them to loss of profits. Ashraf & Co. Ltd, for example, seeks compensation for salary expenses incurred. The claimant, however, operated at a net loss for the three-year period before the invasion, so the Panel recommends disallowing the claim. Similarly, Al Ghanim Specialities recorded a net loss on its 1989 audited accounts; accordingly, the Panel recommends disallowing its claims for salary, bonus payments and rental expenses. The Middle East Electric Co. W.L.L. did not submit a loss of profits claim, but seeks compensation for its salary expenses incurred for the period of Iraq's invasion and occupation of Kuwait. The salary expenses were recategorized by the Panel as a claim for loss of profits and the Panel recommends an award after applying the loss of profits methodology.

75. The Panel also encountered claimants that began operations shortly before the invasion. In support of its loss of profits claim, United Maintenance Equipment Co. W.L.L. provides the results of only five months of pre-invasion operations. Based on the evidence provided, the Panel recommends allowing a portion of the claim.

76. Ajal Contracting & General Trading Co. W.L.L. submitted a claim for the loss of rental income. It stated that construction on the apartment building was completed in July 1990 and that it was in the process of advertising for tenants when the invasion occurred. None of the units were leased as of the date of the invasion. The profit element from the rental contracts was not determinable from the post-liberation accounts. The Panel recommends disallowing the claim as too speculative.

77. The Panel's treatment of loss of profits can be reviewed in annex II.

F. Receivables

78. Thirty-three claimants in this instalment asserted claims aggregating KD 5,365,235 (approximately US$18,564,827) for uncollectible receivables or "bad debts". The majority of these claims are for amounts owed by businesses or individuals located in Kuwait prior to Iraq's invasion.

1. Compensability

79. As with the first instalment of "E4" claims, most claimants sought compensation for debts that remained uncollected because debtors had not returned to Kuwait after liberation. The issue raised is whether the uncollected debt had become uncollectible as a direct result of Iraq's invasion and occupation of Kuwait.

80. The Panel reiterates the "E4" Panel's determination on this issue as set out at paragraph 209 of the First "E4" Report, namely that claims for debts that have become uncollectible as a direct result of Iraq's invasion and occupation of Kuwait should demonstrate, by documentary or other appropriate evidence, the nature and amount of debt in question and the circumstances that caused the debt to become uncollectible.

81. Under this category of loss, Combined Building Materials seeks compensation for "war discounts" it gave to debtors in order to collect its debts. Debtors were told that if they paid, for example, 50 per cent of their debt, the remaining portions would be written off. The Panel finds that claimants should not be compensated for providing such war discounts to debtors. A claimant's decision to grant a war discount is the result of an independent business decision that breaks the causal link. Although it is an attempt to mitigate losses, it would be difficult to determine which of the claimant's bad debts could not have been collected without resort to war discounts and which of those debts were a direct result of Iraq's invasion and occupation of Kuwait. War discounts to collect the bad debts might also be viewed as a result of the "chaotic economic situation following Iraq's unlawful invasion and occupation of Kuwait", (Governing Council decision 15, (S/AC.26/1992/15) para. 5), and the Panel therefore determines that such losses are not the direct result of Iraq's invasion and occupation of Kuwait.

2. Verification and valuation method

82. The fourth instalment claims for uncollectible receivables were verified and valued in the same manner as the first instalment claims. (See the First "E4" Report, paras. 211-215). Few claims satisfied the criteria established in the First "E4" Report. Specifically, the claimants failed to provide evidence to demonstrate that their debtors' inability to pay was a direct result of Iraq's invasion of Kuwait. This shortcoming was brought to the attention of the claimants by the secretariat through PAAC as described below.

83. On 24 September 1998 the secretariat requested PAAC to ask the claimants with bad debt claims (who have not already done so) to provide evidence that the debtors cannot pay their debts to the claimants because they (a) have been officially declared bankrupt, or (b) are otherwise out of business as a direct result of Iraq's invasion of Kuwait. In response, one claimant, Boodai Aviation Agencies Co., provided a letter from the Kuwait Travel and Tourism Agencies Association ("KTTAA") noting that several of its travel agency debtors had not resumed their membership with the KTTAA after the liberation of Kuwait. The Panel found that this letter was insufficient evidence. Therefore, at the Panel's request in March 1999, the secretariat asked the KTTAA through PAAC if such membership was a condition for doing business in Kuwait. KTTAA did not respond; therefore, the Panel recommends disallowing the claim.

3. Evidence submitted

84. As discussed above, the Panel disallows claims that rely on mere assertions that uncollected debts are ipso facto uncollectible because the debtors did not return to Kuwait. For claims in this instalment that the Panel recommends disallowing, there is insufficient evidence supporting the debtors' inability to pay the debt or of any attempt to recover the debt. For example, Kuwait Electronics Co. Ltd provides a letter from its attorney "confirming" the amount of bad debts claimed and "confirming" that certain debtors were suffering financial difficulties and were unable to pay their debts. The Panel finds that this evidence is insufficient.

85. The Panel's treatment of uncollectible receivables can be reviewed in annex II.

G. Restart costs

86. Nine claimants in this instalment asserted claims aggregating KD 76,823 (approximately US$265,824) for restart costs. The amounts claimed as restart costs have been reviewed using the existing methodology. Thus, the Panel verifies whether the claim is supported by proof of payment for the items claimed. In this regard, the Panel looks for similar evidence of payment to that required in the case of claims for payment or relief to others. The Panel disallows amounts claimed that are not supported by sufficient documentary evidence to prove that payments were

actually made by the claimant. The Panel then verifies whether the cost is an incremental cost to the claimant, i.e., in excess of costs normally incurred by the claimant for this type of expense. Finally, the Panel considers whether the claimant has taken appropriate steps to mitigate its loss.

87. Specifically, the Panel encountered claims in this category for returning employees to Kuwait. With regard to these claims, the Commissioners agreed in principle that these losses are the direct result of Iraq's invasion and occupation of Kuwait as it was reasonable that evacuated employees would need to be returned to Kuwait for the claimant to mitigate its losses.

88. With respect to the cost of returning employees to Kuwait, the Panel determined that the claimant should be compensated only if the following criteria are met. First, the cost must appear reasonable. Second, the claimant must provide evidence as to which specific employees were returned to Kuwait, i.e., the employees civil identification numbers and proof of employment at the time of Iraq's invasion and occupation of Kuwait, such as payroll records. Third, adequate documentary support must accompany the claim, for example, ticket receipts. Fourth, it must be established that the employees did not submit the same claim to the Commission. Finally, the payment should not appear to be in the form of a loan to the employee.

89. The claimants were asked by the secretariat through PAAC on 6 January 1999 to provide this information. Those claims for returning employees which the Panel recommends disallowing, failed to respond to this request or otherwise provide this information.

90. In the case of Rezayat Trading Co., the claimant seeks reimbursement for the costs associated with terminating the leases of certain of its tenants after liberation. Because its corporate office space had been destroyed, it needed to use the space which it had previously leased to others. Rezayat Trading Co. compensated the tenants it vacated for the cost of fixtures and partitions which the tenants had added to the leased premises, but which could not be removed, and now seeks compensation for these costs. It claimed that this expenditure was necessary to restart its business and thereby mitigate its loss of profits claim. The Panel found that this loss was a direct result of Iraq's invasion and occupation of Kuwait.

91. The Arab Information Technology Co. Ltd. seeks compensation for expenses it states are associated with restarting its business, including the cost of recruiting a new employee, hotel costs, airfare, and visa charges. The claimant did not provide sufficient evidence to show that this loss was the direct result of Iraq's invasion and occupation of Kuwait; therefore, the Panel recommends disallowing the claim.

92. The Panel's treatment of restart costs can be reviewed in annex II.

H. Other losses

93. Claimants, including Kuwaiti co-operative societies, seek compensation for losses suffered as a result of their receipt of cancelled Kuwaiti dinar currency notes. These notes were received by the claimants that continued to operate during Iraq's occupation of Kuwait. The Central Bank of Kuwait has refused to exchange the cancelled Kuwaiti dinar currency notes on the grounds that their serial numbers indicate they are part of a batch of Kuwaiti dinar currency notes that were cancelled by the Government of Kuwait as a result of their misappropriation by Iraqi officials when they seized control of the Central Bank of Kuwait. The Panel finds that there is a direct link between the theft and circulation of the cancelled Kuwait dinar currency notes by Iraqi officials and the loss incurred by the claimants. Therefore, the Panel finds that such losses are compensable in principle. However, compensability of such claims is subject to the submission of sufficient evidence supporting the fact of and circumstances surrounding the loss. In particular, the claimant must:

(a) establish the circumstances under which the cancelled Kuwaiti dinars came into its possession; and

(b) provide the serial numbers of the claimed cancelled Kuwaiti dinars or an attestation from an independent public accounting firm certifying the amount and serial numbers of the cancelled Kuwaiti dinars held by the claimant, and, when requested, permit inspection by the Commission of the cancelled dinars in its possession.

94. The Panel finds that if a claimant was trading during Iraq's invasion and occupation of Kuwait, and the claimant asserts that it received the cancelled Kuwaiti dinar currency notes in the usual course of its business during that period, these facts will be sufficient to establish the circumstances under which the cancelled Kuwaiti dinars came into the claimant's possession. Because sufficient evidence was provided, the Panel recommends allowing the cancelled Kuwaiti dinar claims of Al Ahlia Air Conditioning Trading and Construction Co., Jabriya Co-Operative Society and Al Surrah Co-Operative Society.

95. Claimants, including Kuwaiti co-operative societies, also seek compensation for losses incurred when they were forced to accept Iraqi dinars for products sold during Iraq's invasion and occupation of Kuwait, at an exchange rate of one Iraqi dinar to one Kuwaiti dinar. The claimants seek compensation for the difference in the value of the Iraqi dinars obtained for their sales during the occupation period, and the value of the same Iraqi dinars prior to Iraq's invasion of Kuwait. The difference in value is based on the estimated exchange rate or "market rate" between the Kuwaiti dinar and Iraqi dinar immediately prior to the invasion.

96. The Panel considered evidence that during the occupation period, the Iraqi authorities issued a resolution withdrawing the Kuwaiti dinar from circulation and requiring the exclusive use of the Iraqi dinar in all

transactions in Kuwait. The Panel also considered evidence that during Iraq's invasion and occupation of Kuwait, the Government of Iraq issued a directive imposing an exchange rate of 1:1 between the Kuwaiti dinar and the Iraqi dinar. The Panel finds that losses arising as a result of these directives and the application of an exchange rate of one Kuwaiti dinar to one Iraqi dinar are compensable as losses directly relating to Iraq's invasion and occupation of Kuwait. Because sufficient evidence was provided, the Panel recommends awards for Jabriya Co-Operative Society and Al Surrah Co-Operative Society.

97. As to the quantification of such losses, the Panel finds that the pre-invasion exchange rates for the two currencies should be used to determine the amount of compensation to be awarded. In order to determine the pre-invasion exchange rates for the two currencies, the Panel considered information from a number of sources, including the report to the Secretary-General by a United Nations Mission, led by former Under-Secretary-General Mr. Abdulrahim A. Farah (the "Farah Report"). The Farah Report documents an unofficial exchange rate or "market rate" of "about 10 to 12 Iraqi dinars to a Kuwaiti dinar" in July 1990 (see page 81, para. 513 of the Farah Report). The Panel also considered the E Claims Summary Report to the Commission submitted by PAAC (the "PAAC Report"), which states that prior to Iraq's invasion and occupation of Kuwait, the Iraqi dinar was valued at .0891181 Kuwaiti dinar to one Iraqi dinar, in other words, approximately 11 Iraqi dinars to a Kuwaiti dinar. The Panel also considered the official exchange rate at 1 August 1990 as stated in the United Nations Monthly Bulletin of Statistics, Vol. XLIV, No. 12 (December 1990), which gives an exchange rate of approximately one Kuwaiti dinar to one Iraqi dinar. The claimants themselves provide varying exchange rates. In view of the different exchange rates observed by the Panel as described above, the Panel wishes to adopt an exchange rate that reflects the commercial reality of doing business in Kuwait prior to Iraq's invasion and occupation, and is fair and reasonable, taking into account all the relevant sources of information. The Panel therefore adopts an exchange rate of six Iraqi dinars to a Kuwaiti dinar for the purpose of the verification and valuation of these claims.

98. Alomar Mechanical Engineering Co. seeks compensation for the bank charges associated with the opening and cancellation of eleven letters of credit that it states were cancelled as a direct result of Iraq's invasion and occupation of Kuwait. The claimant did not demonstrate that the amounts claimed are extraordinary amounts, i.e., that they constitute incremental costs over and above similar costs normally incurred in the course of its business. The Panel therefore recommends disallowing the claim on evidentiary grounds.

99. Limited Plastic Co. W.L.L. seeks compensation for bribes allegedly given to the Iraqis to protect its assets during Iraq's invasion and occupation of Kuwait. On both an evidentiary basis and on the basis that such volitional payments are not the direct result of Iraq's invasion and occupation of Kuwait, the Panel recommends disallowing the claim.

100. Al Ahlia Air Conditioning Trading and Construction Co. seeks compensation for depreciation on its fixed assets incurred during Iraq's invasion and occupation of Kuwait. The Panel recommends disallowing claims for depreciation as normal expenses incurred in the course of operation. (See para. 74, supra). Likewise, Abdul Mohsin Sadiq & Hussain Ebrahim Co. seeks compensation for "key money", paid for the right to lease two of the claimant's premises. The claimant stated that, because of Iraq's invasion and occupation of Kuwait, it lost the receipts evidencing the payment of these amounts. The claimant stated that it was forced to rent new premises as the building where its former premises were located was not repaired, and thus it is claiming for the loss of the "unused and undepreciated portion of the leasehold rights". The Panel recommends disallowing the claim for lack of sufficient evidence to substantiate the claimed loss.

101. Al Athla Travel Agency seeks compensation for travellers cheques taken from its safe. It stated that the travellers cheques were purchased from an exchange company run by a company that is in liquidation. Furthermore, it states it lacked the serial numbers for the travellers cheques. The Panel recommends disallowing the claim for the lack of sufficient evidence and because the claimant has not demonstrated that the liquidation was a direct result of Iraq's invasion and occupation of Kuwait.

102. Boodai Aviation Co. W.L.L. seeks compensation for the cost of "half price European coupon books" which were stolen. The claimant provided insufficient information for the Panel to determine what the "coupon books" were. Other than an affidavit, the claimant did not provide information to value the cost of the coupon books. The Panel recommends disallowing the claim.

103. Rezayat Trading claimed compensation for prepaid expenses, including rent paid in advance for months during the occupation of Kuwait. The Panel noted that such payments are "sunk" costs that were incurred prior to Iraq's invasion and occupation of Kuwait. Furthermore, the Panel notes that any such damages suffered by the claimants in this regard (e.g., profits lost due to the claimants' inability to use their premises) should be reflected in a claim for loss of profits. The Panel applied this same approach in its analysis of other claims for prepaid expenses. Accordingly, the Panel finds that such claims are not compensable.

104. The Panel's treatment of other losses can be reviewed in annex II.

VI. OTHER ISSUES

A. Applicable dates for currency exchange rate and interest

105. In relation to determining the applicable dates for the currency exchange rate and interest, the Panel adopts the same approach used in the First "E4" Report. (See the First "E4" Report, paras. 226-233).

B. Claim preparation costs

106. The Panel has been informed by the Executive Secretary of the Commission that the Governing Council intends to resolve the issue of claim preparation costs in the future. Accordingly, the Panel makes no recommendation with respect to compensation for claim preparation costs.

VII. RECOMMENDED AWARDS

107. Based on the foregoing, the awards recommended by the Panel for claimants in the fourth instalment of "E4" claims are set out in annex I to this report. The underlying principles behind the Panel's recommendations on claims in this instalment are summarized in annex II to this report. Because of rounding, the amounts may vary from the amount stated on Form E by 1 KD.

Geneva, 16 June 1999

(Signed) Luiz Olavo Baptista
Chairman

(Signed) Jean Naudet
Commissioner

(Signed) Jianxi Wang
Commissioner

Annex I

Recommended awards for fourth instalment of "E4" claims

Reported by UNSEQ and UNCC claim numbers and claimant name

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00199	4003345	Al Sawari General Trading & Contracting Co. W.L.L.	225,902	225,180	95,107	329,090
E-00201	4003346	Mishary Al Khalid & Partners Int. Co. W.L.L.	1,289,322	1,282,117	0	0
E-00202	4003347	Ashraf & Company Limited	1,155,306	1,022,812	425,196	1,471,266
E-00203	4003348	Melwani & Company W.L.L.	338,140	303,958	140,249	485,263
E-00204	4003349	Shabib Alagmi & Sons Trading and Contracting Company	385,754	349,314	159,912	552,957
E-00205	4003350	Sports Boy Co. W.L.L.	113,092	101,251	77,608	268,540
E-00206	4003351	Sabah & Flaah Electronic Co.	153,265	137,537	8,423	29,145
E-00207	4003352	The Golden Sword Co. for Refrigeration, Air-Conditioning & Electricity W.L.L.	676,172	620,848	328,029	1,134,549
E-00208	4003353	Alomar Mechanical Engineering Co.	192,192	191,920	170,956	591,518
E-00209	4003354	Al Abdaly Agricultural Co-operative Society	722,412	719,412	287,457	993,790
E-00210	4003355	Al Rashied and Al Othman Gen. Trad. & Contracting Company	577,583	576,664	466,790	1,614,801
E-00211	4003363	Makki & Daher Trading Co.	122,136	122,136	53,794	186,138
E-00212	4003364	Salman Abdulla Jassim Al Dabous Commercial Industrial Company	58,483	55,983	15,026	51,993

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00213	4003365	Al Mubarak Center General Trading & Contracting Company	312,503	282,490	109,510	378,849
E-00214	4003366	Kuwait Danish Computer Company SAK	1,024,242	1,019,242	256,034	885,930
E-00215	4003367	Al Baghli Textile Co.	420,957	364,645	211,345	731,104
E-00217	4003369	Al Medan Sanitary Ware Trading Co. W.L.L.	141,826	141,826	107,358	371,481
E-00218	4003370	Kuwait Electronics Co., Ltd.	796,841	754,841	353,407	1,222,862
E-00219	4003371	Saffar & Atawi Readymade Garments Company	314,342	213,342	94,066	325,187
E-00220	4003372	Gulf Sea for Furniture & Furnishing Company	139,644	116,128	51,660	178,529
E-00222	4003320	United Trading Group Company (Saleh Al Fahed Al Sabah & Partners) W.L.L.	627,000	625,500	134,880	466,713
E-00223	4003321	Taqaddom Al Kuwaiti Jewellery Company /Zaleekha Mahmoud Al Jassim Partner W.L.L.	106,844	106,844	82,354	284,962
E-00224	4003322	Kuwait National Real Estate Services Co.	284,143	281,253	142,573	493,033
E-00225	4003323	United Company for Distribution of Newspapers and Publications	107,680	95,804	61,872	213,868
E-00226	4003324	Al-Anazy Stationery Company	21,317	21,317	4,560	15,779
E-00227	4003325	Misha'al Al-Adwani Trading Co.	93,960	93,960	60,930	210,830
E-00228	4003326	Burgan Brick And Tiles Mfg. Co./ Abdol Hadi Ahmad Al-Dosari & Partners W.L.L.	315,621	299,510	196,492	679,411
E-00229	4003327	Al Jeei Trading Company W.L.L.	193,344	166,282	69,473	240,391
E-00230	4003328	Al-Athla Trading & Contracting Co. W.L.L.	243,746	242,246	100,275	346,663
E-00231	4003329.	The Sons of Khalifah Al-Ghanim Trading Company	35,196	33,696	26,156	90,505

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00232	4003330	Kuwait Business Forms Company	223,628	219,628	92,383	319,664
E-00233	4003331	Al Salboukh Trading Co.	839,461	783,932	466,510	1,613,255
E-00234	4003373	Shareff Textile Exhibition Company	72,598	70,980	43,761	151,352
E-00235	4003374	International Equipment Company	17,752	16,752	0	0
E-00236	4003375	Limited Plastic Company	386,572	384,572	341,557	1,178,167
E-00238	4003376	Abdul Aziz Abdul Mohsen Al-Rashed Sons Real Estate Co.	51,443	48,943	12,918	44,653
E-00239	4003377	Hungaro-Kuwait Trading Co.	24,986	23,786	23,786	82,044
E-00241	4003378	Shalimar Store Co. Ltd.	191,327	172,367	87,551	302,945
E-00242	4003379	Al Nahda Marble Co./ Naser Abdul Hussein Al Meqwar and Partner W.L.L.	231,955	231,477	195,108	674,867
E-00243	4003380	Al Gallaf & Al-Bazzaz Co. for Paints Constructional Materials, Paints, Contracting, Import & Export	29,631	28,131	16,819	58,062
E-00244	4003381	Good Earth Trading Company - Sa'ad Bilal Humood & Partner W.L.L.	327,826	325,326	176,123	609,422
E-00245	4003382	Abdul Ghani Al Mutawa Sons Co. W.L.L.	397,267	356,827	231,137	798,076
E-00246	4003383	Al Sayadoun Trading Co.	48,050	47,550	35,232	121,910
E-00247	4003384	General Trading Company for Manufacturing Adhesives Ltd.	362,343	357,343	199,026	688,250
E-00248	4003385	Al-Rayah Real Estate Company	524,224	524,224	172,780	597,235
E-00249	4003386	Al-Jabri Factory Co. for Cement Blocks W.L.L.	326,415	326,415	164,520	568,995
E-00250	4003387	Zahrat Nables Sweet Co.	59,058	52,366	24,468	84,418

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00251	4003388	Trade Organization Group W.L.L.	126,844	109,688	57,186	197,875
E-00252	4003389	Al Khanna & Benmlih Company	659,924	658,424	426,401	1,475,436
E-00253	4003390	Askar Mashal Co. for Binding Books	105,950	105,950	13,946	48,155
E-00254	4003391	Abdallah Al-Saad General Trading & Contracting Co.	78,366	78,366	32,620	112,752
E-00255	4003392	Peace Towers Co.	14,900	14,900	0	0
E-00256	4003393	Al Jehad Auto Spare Parts & Auto Tyres Co.	913,040	829,301	252,794	874,720
E-00258	4003395	Al Safaa for Selling, Buying & Renting Cars Co. W.L.L.	120,410	120,410	115,874	400,948
E-00259	4003396	Al-Mesk Mech. and Elect. Equip. Co. W.L.L.	13,072	13,072	8,497	29,401
E-00260	4003397	Al Jeel Reprographic Industries W.L.L.	96,098	79,846	5,658	19,578
E-00261	4003398	Hemdh General Trd. & Contracting Co.	52,532	52,532	32,305	111,590
E-00263	4003399	Gulf International Carpet & Furniture Co. W.L.L.	831,658	828,908	546,352	1,889,786
E-00265	4003400	Combined Building Materials Co. W.L.L.	1,574,247	1,286,206	58,628	202,865
E-00267	400340[illegible]	Readymix Concrete Company W.L.L.	853,836	726,575	246,389	851,717
E-00268	4003403	Nasser Industrial Trading and Contracting Co.	90,290	90,089	56,572	195,326
E-00269	4003404	The Elegant Company for Textiles	1,004,425	1,003,225	589,112	2,038,450
E-00270	4003405	Rihab Gulf Gen. Trading & Contracting Co.	565,341	565,341	324,421	1,121,322
E-00271	4003406	Kazima Trading Co.	26,709	26,709	1,847	6,391
E-00272	4003407	Kuwait Al Soqoor for Security & Protection, Abdal Wahab Almezaien Partners Ltd.	39,208	39,208	36,697	126,979

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00273	4003408	Swiss Watches Store Company	529,225	522,725	236,372	817,536
E-00274	4003409	Universal Electronics Company (Adawliah)	140,443	139,922	20,300	70,242
E-00275	4003410	Mohammed Al-Rifai Co.	181,893	180,651	25,446	88,008
E-00276	4003411	Jumana Trading & Cont. Company	125,553	125,553	81,126	280,692
E-00277	4003412	Al Nakhba Co. for Bldgs Maintenance/ Mubarak Hamdan Al Harbi and Co.	49,441	49,441	26,395	91,284
E-00278	4003413	Industrial Metal Center Co. W.L.L.	321,486	320,486	265,439	917,510
E-00280	4003415	International Engineer for Electrical Trading & Contracting Company W.L.L.	25,110	23,610	11,255	38,945
E-00281	4003416	Al-Ebrahim Cars Co. W.L.L.	178,142	176,652	126,531	437,737
E-00282	4003417	Equipment Company W.L.L.	648,311	645,025	315,010	1,090,000
E-00283	4003418	Northern Gulf Trading Company	835,439	709,855	498,179	1,723,803
E-00284	4003419	Al Ahlia Air-Conditioning Trading & Contr.Co	650,978	596,208	90,883	314,474
E-00285	4003420	Gargour Arabian Gulf Co. W.L.L.	261,277	257,777	152,689	528,336
E-00286	4003421	Al Bustan National Trading Co. W.L.L.	495,193	493,693	142,893	494,341
E-00287	4003422	Al Ghanim Specialities	303,612	300,326	129,150	446,886
E-00288	4003423	Kuwait Stationeries Company Limited Mohammed Ahmed Sou'ud Al Khalid & Brothers & Partners	170,190	167,190	132,026	456,608
E-00289	4003424	Abdul Samad & Abdul Aziz Habib Trading Co	31,930	27,553	22,980	79,516
E-00291	4003425	Al-Athla Travel Agency	135,026	134,026	68,206	235,848
E-00292	4003426	Suad Trading Co. W.L.L.	227,904	226,404	132,079	456,625

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00293	4003427	Works & Building Co.	215,726	214,297	101,186	350,125
E-00295	4003428	Al Zahim Industries, Contracting & General Transport Co.	617,436	565,538	376,142	1,300,784
E-00296	4003429	Al Duaij & Al-Sedrawi/ Ibrahim Abdul Rahman Al Duaij and Partners W.L.L.	984,920	982,720	351,377	1,215,837
E-00297	4003430	Al-Thaqeb Trading Co.	426,900	426,900	157,694	545,402
E-00298	4003431	Arab Western Industries Company	199,536	197,786	100,212	345,658
E-00299	4003432	United Maintenance Equipment Company	124,659	109,319	5,571	19,216
E-00300	4003433	Arab Information Technology Co. Ltd. Abdul Mohsen F. Al Nafisi & Partners Ltd.	83,044	68,785	45,004	155,723
E-00301	4003434	Eastern Group Trading Equipment & Autos	70,593	60,130	55,289	191,311
E-00302	4003435	Al Hajri & Al Sayegh General Trading and Contracting Company	92,159	92,159	49,705	171,990
E-00303	4003436	Gulf Automatic Doors Company W.L.L.	78,965	77,465	30,303	104,848
E-00304	4003437	Mazidi Trading Co. W.L.L.	71,422	69,422	47,566	164,306
E-00305	4003438	Almoajil Trading Group Co. Partnership	313,569	313,569	48,000	166,090
E-00306	4003439	Al Hashem International Trading Group Co.	24,500	24,500	2,629	9,074
E-00307	4003440	Al Muhalb Int. Transport Co.	35,250	35,250	30,406	105,211
E-00308	4003441	Abdul Mohsin Sadiq & Hussain Ebrahim Co.	468,690	394,878	71,218	246,159
E-00309	4003442	Jabriya Co-operative Society	681,478	680,178	260,985	903,062
E-00310	4003443	Boodai Aviation Agencies Company W.L.L.	883,356	720,194	98,252	339,687
E-00311	4003444	Boodai Aviation Company W.L.L.	916,438	750,339	43,315	149,589
E-00313	4003446	Al-Surrah Co-operative Society	630,404	630,404	281,308	973,384

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00314	4003447	The New Arz Show Co. W.L.L.	514,612	512,112	165,723	573,145
E-00315	4003448	Chebibco Clothes and Novette Company	242,244	239,744	0	0
E-00316	4003449	American Eastern Limited	198,866	197,834	64,238	222,131
E-00317	4003450	Al Asfar Car Co.	166,662	166,662	85,969	297,461
E-00318	4003451	Mahmoud Mohammed Al-Ghanim & Partner for Import & Export Co. W.L.L.	195,343	194,093	165,355	572,163
E-00319	4003499	Al Othman and Nezam for Building Contracts	380,153	378,953	45,879	158,314
E-00320	4003500	Asaad Al-Abdul Karim & Partners	90,825	89,825	59,253	204,916
E-00321	4003501	Arab Food Services, Mahmoud Mohammed Alghanim and Partner W.L.L.	272,673	270,923	211,881	733,152
E-00322	4003502	Al Sultan & Khalaf Trading Co.	118,961	115,461	85,924	297,097
E-00323	4003503	Sultan Real Estate Co. W.L.L.	1,352,697	1,348,197	872,219	3,018,059
E-00324	4003504	Al-Dahahia Sanitaryware Co.	129,112	129,112	101,030	349,585
E-00325	4003505	The National Factory for Fiberglass W.L.L.	784,111	782,611	425,261	1,471,491
E-00326	4003506	Faiha Sports Equipment W.L.L.	140,578	138,778	103,174	357,003
E-00327	4003507	Ahmad Abdulaziz Al-Mutawa Group, W.L.L.	62,904	53,782	31,142	107,758
E-00328	4003508	Waleed Al-Humaidi Electrical Trading and Contracting Co.	218,444	216,444	0	0
E-00329	4003509	Al-Bader Trading Company W.L.L	914,621	914,621	610,270	2,110,899
E-00330	4003510	Al-Othman & Al-Bisher Trd. Co. W.L.L.	896,748	896,748	543,048	1,878,807
E-00331	4003452	Al-Shamroukh National Co.	96,158	95,609	47,598	164,658
E-00332	4003453	Gulf Marble Co. Ltd.	41,323	40,823	25,448	88,001
E-00333	4003454	Alghanim Decoration Center Company	70,584	64,506	50,811	175,741

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00334	4003455	Rezayat Trading Company/ Abdulla Abdul Ghaffar Alireza & Partners W.L.L.	316,259	316,259	218,465	755,934
E-00335	4003456	National Contracting Company/Abdulla Abdul Ghaffar Alireza & Co. W.L.L.	28,117	28,117	13,300	46,021
E-00336	4003457	Real Estate Investment Co., SAK	1,046,134	1,046,134	757,310	2,617,732
E-00337	4003458	Middle East Electric Co. W.L.L.	48,615	48,615	44,514	153,969
E-00338	4003459	Abo Khlaf & Abo Obaid Trading & General Contracting	23,117	23,117	13,386	46,318
E-00339	4003460	Al Farah Cleaning Co. Bader Mustafa Karam & Sons W.L.L.	41,814	41,314	23,445	80,902
E-00340	4003461	Fajr Al Tahreer Trading & Construction Contracting Co. W.L.L.	132,328	131,128	66,427	229,834
E-00341	4003462	International Kitchen Furniture Co. W.L.L.	305,461	304,961	195,447	676,249
E-00342	4003463	Five Ocean Trading Contracting Co.	184,351	184,351	12,017	41,581
E-00343	4003464	Al Rashid Exhibition Co. (Novelties-Watches) Turki Othman Yusuf Al Rashid Al Duwaihi and Partners (Joint Partnership)	143,305	140,805	72,089	249,307
E-00344	4003465	Behbehani Electronic Appliances & Trading Company	213,165	183,411	89,646	310,194
E-00345	4003466	Al Wehaib & Al-Dakheel Trading & Transport Co.	91,859	91,859	90,136	311,889
E-00348	4003468	Kuwait Development & Trading Co.	615,072	611,072	318,731	1,102,586
E-00349	4003469	Al-Koubra International Company W.L.L.	26,012	25,012	19,125	66,176
E-00350	4003470	Al-Moudyan Lighting Center Co. W.L.L.	531,120	529,620	370,897	1,283,074

UNSEQ claim No. */	UNCC claim No.	Claimant's name	Amount claimed (KD)	Net amount claimed (KD) **/	Amount recommended (KD)	Amount recommended (US$)
E-00351	4003471	Ajal Contracting & General Trading Co. W.L.L.	368,510	365,510	167,829	580,723
E-00352	4003472	United Fiberglass & Cont. Co.	33,948	32,948	18,918	65,460
E-00353	4003473	Al-Mabroor Group Gen. & Trad. Cont. Co. W.L.L.	123,458	111,937	38,274	132,436
TOTAL			45,710,813	43,741,365	20,237,770	69,998,366

*/ The UNSEQ number is the provisional claim number assigned to each claim by PAAC.

**/ The "Net amount claimed" is the original amount claimed less amounts claimed for claim preparation costs and interest. The Panel has made no recommendation with regard to these items.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Sawari General Trading & Contracting Co. W.L.L.
UNCC claim number: 4003345
UNSEQ number: E-00199

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	84,878	54,527	Claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	43,000	34,980	Adjusted to M.V.V. Table values. "Non-M.V.V. Table" vehicles claim adjusted as stated in paragraph 56 of the report.
Loss of profits	97,302	5,600	Adjusted to restrict period of loss to 7 months and to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	225,180	95,107	

Claim preparation costs	722	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Mishary Al Khalid & Partners Int. Co. W.L.L.
UNCC claim number: 4003346
UNSEQ number: E-00201

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Bad debts	1,282,117	0	Original contracts claim reclassified to bad debts. Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	1,282,117	0	

Claim preparation costs	7,205	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Ashraf & Company Limited
UNCC claim number: 4003347
UNSEQ number: E-00202

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	39,622	34,362	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	492,497	390,834	Stock claim adjusted for obsolescence. Goods in transit claim adjusted for obsolescence and for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	173,600	0	Historical results for the relevant period show a net loss; accordingly, no compensation recommended. See paragraph 74 of the report.
Bad debts	313,013	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
Loss due to restart of business	4,080	0	Insufficient evidence provided to substantiate claim, e.g., there was no proof of payment. See paragraphs 86-92 of the report.
TOTAL	1,022,812	425,196	

Claim preparation costs	4,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	128,494	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Melwani & Company W.L.L.
UNCC claim number: 4003348
UNSEQ number: E-00203

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	5,164	4,528	Claim reclassified to loss of tangible property, stock, cash and vehicles. The claim was adjusted for evidentiary shortcomings and for normal maintenance. See paragraphs 42-57 of the report.
Loss of stock	207,293	131,388	Stock claim adjusted for evidentiary shortcomings, obsolescence and stock build-up. Insufficient evidence provided to substantiate goods in transit claim. See paragraphs 42-57 of the report.
Loss of cash	1,087	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	1,850	1,850	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	9,217	2,483	Adjusted to restrict period of loss to 12 months and to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	79,347	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	303,958	140,249	

Claim preparation costs	1,760	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	32,422	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Shabib Alagmi & Sons Trading & Contracting Company
UNCC claim number: 4003349
UNSEQ number: E-00204

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	97,000	64,685	Claim reclassified to loss of tangible property and vehicles. Claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of vehicles	92,000	61,274	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	160,314	33,953	Claim adjusted to reflect historical results and windfall profits. See paragraphs 67-77 of the report.
TOTAL	349,314	159,912	

Claim preparation costs	1,800	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	34,640	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Sports Boy Co. W.L.L.
UNCC claim number: 4003350
UNSEQ number: E-00205

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	101,251	77,608	Original tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up and obsolescence. Insufficient evidence provided to substantiate goods in transit claim. See paragraphs 42-57 of the report.
TOTAL	101,251	77,608	

Claim preparation costs	1,800	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	10,041	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Sabah & Flaah Electronic Co.
UNCC claim number: 4003351
UNSEQ number: E-00206

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	49,205	0	Original tangible property claim reclassified to loss of stock. Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	19,585	8,423	Claim adjusted to reflect historical values and for evidentiary shortcomings. See paragraphs 67-77 of the report.
Bad debts	68,747	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	137,537	8,423	

Claim preparation costs	600	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	15,128	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: The Golden Sword Co. for Refrigeration, Air-Conditioning & Electricity W.L.L.
UNCC claim number: 4003352
UNSEQ number: E-00207

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	546,342	270,529	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up, obsolescence, and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	74,506	57,500	Adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	620,848	328,029	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	54,324	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Alomar Mechanical Engineering Co.
UNCC claim number: 4003353
UNSEQ number: E-00208

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	184,318	168,016	Original tangible property claim reclassified to loss of stock and cash. Claim adjusted for evidentiary shortcomings and for obsolescence. See paragraphs 42-57 of the report.
Loss of cash	4,131	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	2,973	2,940	Adjusted to reflect historical results. See paragraphs 67-77 of the report.
Other loss not categorized	498	0	Insufficient evidence provided to substantiate claim as per paragraph 98 of the report.
TOTAL	191,920	170,956	

Claim preparation costs	272	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Abdaly Agricultural Co-operative Society
UNCC claim number: 4003354
UNSEQ number: E-00209

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	359,186	112,113	Claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 36-41 of the report.
Loss of tangible property	33,857	27,086	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for failure to repair/replace. See paragraphs 42-57 of the report.
Loss of stock	129,966	65,174	Claim adjusted for stock build-up and obsolescence. See paragraphs 42-57 of the report.
Loss of vehicles	4,075	3,500	Adjusted to M.V.V. table values. See paragraphs 42-57 of the report.
Loss of profits	192,328	79,584	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	719,412	287,457	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Rashied and Al Othman Gen. Trad. & Contracting Company
UNCC claim number: 4003355
UNSEQ number: E-00210

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	5,373	3,382	Claim reclassified to loss of tangible property, stock and vehicles. Claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	454,610	347,777	Part of claim reclassified from loss of contracts. Adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	8,260	7,210	Adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	108,421	108,421	Claim awarded in full. See paragraphs 67-77 of the report.
TOTAL	576,664	466,790	

Claim preparation costs	919	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Makki & Daher Trading Co.
UNCC claim number: 4003363
UNSEQ number: E-00211

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	21,769	11,900	Claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for failure to repair/replace and for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	66,954	34,914	Claim adjusted for stock build-up and obsolescence. See paragraphs 42-57 of the report.
Loss of cash	1,680	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	10,105	6,980	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	5,460	0	Historical results for the relevant period show a net loss; accordingly, no compensation recommended. See paragraphs 67-77 of the report.
Bad debts	16,168	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	122,136	53,794	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Salman Abdulla Jassim Al Dabous Commercial Industrial Company

UNCC claim number: 4003364

UNSEQ number: E-00212

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	28,350	5,460	Claim adjusted for normal maintenance and evidentiary shortcomings. See paragraphs 36-41 of the report.
Loss of tangible property	24,078	7,249	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	3,555	2,317	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
TOTAL	55,983	15,026	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Mubarak Centre General Trading & Contracting Co., W.L.L.
UNCC claim number: 4003365
UNSEQ number: E-00213

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	275,348	102,368	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	7,142	7,142	Claim awarded in full. See paragraphs 67-77 of the report.
TOTAL	282,490	109,510	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	28,013	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Danish Computer Company
UNCC claim number: 4003366
UNSEQ number: E-00214

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	157,822	57,567	Claim reclassified to loss of tangible property and stock. Claim adjusted to net book value and for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	663,260	198,122	Claim adjusted for stock build-up and overstocking. See paragraphs 42-57 of the report.
Loss of profits	175,602	345	Original contracts claim reclassified to loss of profits. Claim adjusted to reflect historical results, to restrict the period of loss to 10 months and for windfall profits. See paragraphs 67-77 of the report.
Loss due to restart of business	22,558	0	Insufficient evidence provided to substantiate claim. See paragraphs 86-92 of the report.
TOTAL	1,019,242	256,034	

Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Baghli Textile Co.
UNCC claim number: 4003367
UNSEQ number: E-00215

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	51,705	36,013	"Other loss not categorized" claim reclassified to loss of real property. Claim adjusted for evidentiary shortcomings, depreciation and normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	20,819	16,655	Claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	249,871	137,666	Claim adjusted for stock build-up, over-stocking, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	5,071	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	20,664	17,724	Claim adjusted to restrict period of loss to 12 months. See paragraphs 67-77 of the report.
Bad debts	16,515	3,287	Claim adjusted to reflect evidentiary shortcomings. See paragraphs 78-85 of the report.
TOTAL	364,645	211,345	

Claim preparation costs	970	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	55,342	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Medan Sanitary Ware Trading Co. W.L.L.
UNCC claim number: 4003369
UNSEQ number: E-00217

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	141,826	107,358	Original tangible property claim reclassified to loss of stock. Claim adjusted for evidentiary shortcomings and for obsolescence. See paragraphs 42-57 of the report.
TOTAL	141,826	107,358	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Electronics Co., Ltd.
UNCC claim number: 4003370
UNSEQ number: E-00218

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	8,154	5,283	Original tangible property and restart of business claims reclassified to loss of tangible property, stock, cash, vehicles and profits. Tangible property claim adjusted for depreciation and normal maintenance. See paragraphs 42-57 of the report.
Loss of stock	630,698	346,173	Claim adjusted for overstocking. See paragraphs 42-57 of the report.
Loss of cash	4,783	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	3,488	1,951	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	4,157	0	Salary and rent claims reclassified to loss of profits. Historical results for the relevant period show a net loss; accordingly, no compensation is recommended. See paragraphs 67-77 of the report.
Bad debts	103,561	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	754,841	353,407	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Saffar & Atawi Readymade Garments Company
UNCC claim number: 4003371
UNSEQ number: E-00219

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	9,150	6,222	Claim adjusted for normal maintenance and evidentiary shortcomings. See paragraphs 36-41 of the report.
Loss of stock	91,108	60,340	Original tangible property claim reclassified to loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	42,443	27,504	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	70,641	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	213,342	94,066	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Gulf Sea for Furniture & Furnishings Company
UNCC claim number: 4003372
UNSEQ number: E-00220

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	45,642	31,037	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	70,486	20,623	Claim adjusted to reflect historical results, evidentiary shortcomings, and for windfall profits. See paragraphs 67-77 of the report.
TOTAL	116,128	51,660	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	11,516	n.a.	Governing Council's determination pending. See paragraphs 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: United Trading Group Company (Saleh Al Fahed Al Sabah & Partners) W.L.L.
UNCC claim number: 4003320
UNSEQ number: E-00222

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	54,368	54,368	Claim reclassified to loss of tangible property and vehicles. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of vehicles	1,800	1,800	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	496,495	78,712	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	72,837	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	625,500	134,880	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Taqaddom Al Kuwaiti Jewellery Company/Zaleekha Mahmoud Al Jassim Partner W.L.L.
UNCC claim number: 4003321
UNSEQ number: E-00223

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	44,404	35,524	Adjusted for failure to repair/replace. See paragraphs 42-57 of the report.
Loss of profits	62,440	46,830	Adjusted for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	106,844	82,354	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait National Real Estate Services Co.
UNCC claim number: 4003322
UNSEQ number: E-00224

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of contracts	14,852	0	Insufficient evidence provided to substantiate claim. See paragraphs 29-35 of the report.
Loss of tangible property	35,919	26,771	Claim reclassified to loss of tangible property, stock and vehicles. Claim adjusted for evidentiary shortcomings and normal maintenance. See paragraphs 42-57 of the report.
Loss of stock	49,097	20,891	Claim adjusted for stock build-up and obsolescence. See paragraphs 42-57 of the report.
Loss of vehicles	11,760	11,581	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	158,458	83,330	Claim reclassified to loss of profits and other loss not categorized. Loss of profits claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Other loss not categorized	11,167	0	Insufficient evidence provided to substantiate claim, e.g., there is a lack of proof that payment was actually made and that the loss is the direct result of Iraq's invasion and occupation of Kuwait. See paragraphs 93-104 of the report.
TOTAL	281,253	142,573	

Claim preparation costs	2,890	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: United Company for Distribution of Newspapers and Publications
UNCC claim number: 4003323
UNSEQ number: E-00225

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	31,264	0	Original tangible property claim reclassified to loss of stock. Claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	64,540	61,872	Adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	95,804	61,872	

Claim Preparation Costs	500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	11,376	n.a.	Governing Council's determination pending. See paragraphs 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Anazy Stationery Company

UNCC claim number: 4003324

UNSEQ number: E-00226

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	6,900	4,560	Claim reclassified to loss of tangible property and stock. Claim adjusted for normal maintenance and depreciation. See paragraphs 42-57 of the report.
Loss of stock	14,417	0	Insufficient evidence provided to substantiate claim. See paragrapha 42-57 of the report.
TOTAL	21,317	4,560	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Misha'al Al-Adwani Trading Co.
UNCC claim number: 4003325
UNSEQ number: E-00227

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of vehicles	93,960	60,930	Original tangible property claim reclassified to loss of vehicles. Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
TOTAL	93,960	60,930	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Burgan Brick & Tiles Mfg. Co./ Abdol Hadi Ahmad Al-Dosari & Partners W.L.L.
UNCC claim number: 4003326
UNSEQ number: E-00228

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	93,357	78,648	Claim adjusted to reflect estimated replacement value, for depreciation and normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	50,960	40,270	Claim reclassified to tangible property, stock, vehicles and profits. Original "Other loss not categorized" claim reclassified to loss of tangible property and profits. Tangible property claim adjusted for depreciation, normal maintenance and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	32,354	26,287	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	15,656	6,285	Claim adjusted for evidentiary shortcomings, including no deregistration certificate provided for a vehicle. See paragraphs 42-57 of the report.
Loss of profits	84,780	45,002	Claim adjusted to reflect historical values and for evidentiary shortcomings. See paragraphs 67-77 of the report.
Bad debts	22,403	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	299,510	196,492	

Claim preparation costs	386	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	15,725	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Jeel Trading Company W.L.L.
UNCC claim number: 4003327
UNSEQ number: E-00229

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	164,629	67,820	Original tangible property claim reclassified to loss of stock and cash. Stock claim adjusted for stock build-up, overstocking and obsolescence. See paragraphs 42-57 of the report.
Loss of cash	1,653	1,653	Claim awarded in full. See paragraphs 42-57 of the report.
TOTAL	166,282	69,473	

Claim preparation costs	6,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	21,062	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Athla Trading & Contracting Co. W.L.L.
UNCC claim number: 4003328
UNSEQ number: E-00230

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	88,629	40,516	Claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	46,276	31,468	Claim adjusted for over-stocking and obsolescence. See paragraphs 42-57 of the report.
Loss of cash	1,153	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	106,188	28,291	Claim adjusted to reflect historical results and to restrict the period of loss to 12 months. See paragraphs 67-77 of the report.
TOTAL	242,246	100,275	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claiment's name: The Sons of Khalifah Al-Ghanim Trading Company
UNCC claim number: 4003329
UNSEQ number: E-00231

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	33,696	26,156	Claim adjusted for depreciation. See paragraphs 36-41 of the report.
TOTAL	33,696	26,156	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Business Forms Company
UNCC claim number: 4003330
UNSEC number: E-00232

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	22,110	14,729	Claim adjusted for normal maintenance and evidentiary shortcomings. See paragraphs 36-41 of the report.
Loss of tangible property	110,814	32,864	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	84,963	44,056	Original loss of contracts claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	734	734	Claim awarded in full. See paragraphs 42-57 of the report.
Bad debts	1,007	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	219,628	92,383	

Claim preparation costs	4,200	n.a.	Governing Council's determination pending. See paragraph 10e of the report.

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Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Salboukh Trading Co.
UNCC claim number: 4003331
UNSEQ number: E-00233

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	101,241	86,055	Original tangible property claim reclassified to loss of stock. Stock claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	221,155	124,563	Registered vehicles adjusted to M.V.V. Table values and for depreciation. "Non-M.V.V. Table" vehicles claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	461,536	255,892	Adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	783,932	466,510	

Interest	55,529	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Shareff Textile Exhibition Company

UNCC claim number: 4003373

UNSEQ number: E-00234

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	58,906	37,363	Original tangible property claim reclassified to loss of stock. Claim adjusted to reflect historical levels and for obsolescence. See paragraphs 42-57 of the report.
Loss of profits	12,074	6,398	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	70,980	43,761	

Claim preparation costs	1,618	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: International Equipment Company
UNCC claim number: 4003374
UNSEQ number: E-00235

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	13,531	0	Original tangible property claim reclassified to loss of stock. Insufficient evidence provided to substantiate claim as per paragraph 45 of the report.
Bad debts	3,221	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	16,752	0	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Limited Plastic Company
UNCC claim number: 4003375
UNSEQ number: E-00236

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	9,370	4,207	Original tangible property claim reclassified to loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	373,697	337,350	Original claim for restart of business reclassified to loss of profits. Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Other loss not categorized	1,505	0	Insufficient evidence for claim as per paragraph 99.
TOTAL	384,572	341,557	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Abdul Aziz Abdul Mohsen Al-Rashed Sons Real Estate Co.
UNCC claim number: 4003376
UNSEQ number: E-00238

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	48,943	12,918	Original "Other loss not categorized" claim reclassified to loss of profits. Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	48,943	12,918	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Hungaro-Kuwait Trading Co.

UNCC claim number: 4003177

UNSEQ number: E-00239

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	23,786	23,786	Claim awarded in full. See paragraphs 67-77 of the report.
TOTAL	23,786	23,786	

Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 106 of the report

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Shalimar Store Co. Ltd.
UNCC claim number: 4003378
UNSEQ number: E-00241

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	170,071	85,283	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	2,296	2,268	Adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	172,367	87,551	

Interest	18,960	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Nahda Marble Co./ Naser Abdul Hussein Al Meqwar and Partner W.L.L.
UNCC claim number: 4004379
UNSEQ number: E-00242

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	194,025	169,418	Original tangible property claim reclassified to loss of stock and vehicles. Stock claim adjusted for obsolescence. Insufficient evidence provided to substantiate goods in transit claim. See paragraphs 42-57 of the report.
Loss of vehicles	3,535	3,073	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	33,917	22,617	Claim adjusted to reflect historical results and to restrict the period to 12 months. See paragraphs 67-77 of the report.
TOTAL	231,477	195,108	

Claim preparation costs	478	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Gallaf & Al-Bazzaz Co. for Paints Constructional Materials, Paints, Contracting, Import & Export
UNCC claim number: 4003380
UNSEQ number: E-00243

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	5,985	0	Original tangible property claim reclassified to loss of stock (goods in transit) and vehicles. Insufficient evidence provided to substantiate the goods in transit claim, e.g., there was insufficient evidence of proof of payment and the lack of port authority documents. See paragraphs 42-57 of the report.
Loss of vehicles	1,400	1,260	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	20,746	15,559	Claim adjusted for windfall profits. See paragraphs 67-77 of the report.
TOTAL	28,131	16,819	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Good Earth Trading Company - Ja'ad Bilal Hameed & Partner W.L.L.

UNCC claim number: 4000338

UNSEQ number: E-00244

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	55,000	10,426	Original income producing property claim reclassified to loss of tangible property and stock. Tangible property claim adjusted to net book value and for failure to repair/replace. See paragraphs 42-57 of the report.
Loss of stock	165,878	132,702	Claim adjusted for obsolescence. See paragraphs 42-57 of the report.
Bad debts	104,448	32,995	Claim adjusted to reflect evidentiary shortcomings. See paragraphs 78-85 of the report.
TOTAL	325,326	176,123	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Abdul Ghani Al Mutawa Sons Co. W.L.L.
UNCC claim number: 4003382
UNSEQ number: E-00245

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	35,330	32,713	Claim reclassified to loss of tangible property and stock. Claim adjusted for depreciation and failure to repair/replace. See paragraphs 42-57 of the report.
Loss of stock	108,374	42,532	Claim adjusted to reflect historical levels, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	210,883	155,892	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	2,240	0	Original contracts claim reclassified to bad debts. Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	356,827	231,137	

Interest	40,440	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Sayadoun Trading Co.
UNCC claim number: 4003383
UNSEQ number: E-00246

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,300	678	Claim reclassified to loss of tangible property and vehicles. Tangible property claim adjusted for depreciation, failure to repair/replace and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	45,260	34,554	Claim adjusted to M.V.V. Tables values. See paragraphs 42-57 of the report.
TOTAL	47,550	35,232	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: General Trading Company for Manufacturing Adhesives Ltd.
UNCC claim number: 4003384
UNSEQ number: E-00247

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	75,267	39,821	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	998	700	Adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	158,505	158,505	Claim awarded in full. See paragraphs 67-77 of the report.
Bad debts	122,573	0	Original loss of contracts claim reclassified to bad debts. Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	357,343	199,026	

Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Kayan Real Estate Company

UNCC claim number: 4001385

UNSEQ number: E-00246

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	524,224	172,780	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	524,224	172,780	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Jabri Factory Co. for Cement Blocks W.L.L.
UNCC claim number: 4003386
UNSEQ number: E-00249

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	77,444	62,044	Claim adjusted for normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	75,788	47,737	Claim reclassified to loss of real property, tangible property and vehicles. Original restart of business claim reclassified to loss of tangible property. Loss of equipment claim adjusted for failure to repair/replace. Replaced equipment and office furniture claims adjusted for depreciation. Repairs to lorry claim adjusted to value of vehicle, for normal maintenance and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	91,816	29,283	Claim adjusted as per paragraphs 42-57 of the report.
Loss of profits	81,367	25,456	Claim adjusted to restrict the period of loss to 12 months and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	326,415	164,520	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Zahrat Nablus Sweet Co.
UNCC claim number: 4003387
UNSEQ number: E-00250

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	3,562	1,968	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	48,804	22,500	Claim adjusted for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	52,366	24,468	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	5,192	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Trade Organization Group W.L.L.
UNCC claim number: 4003388
UNSPC number: E-00251

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of contracts	36,998	27,748	Claim reclassified to loss of contracts and profits. Contracts claim adjusted for evidentiary shortcomings. See paragraphs 29-35 of the report.
Loss of tangible property	34,941	23,467	Claim reclassified to loss of tangible property and stock. Claim adjusted for evidentiary shortcomings and depreciation. See paragraphs 42-57 of the report.
Loss of stock	9,027	5,971	Claim adjusted for stock build up and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	28,722	0	Historical results for the relevant period show a net loss; accordingly, no compensation recommended. See paragraphs 67-77 of the report.
TOTAL	109,688	57,186	

Claim preparation costs	1,800	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	15,356	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Khanna & Benmith Company

UNCC claim number: 4003389

UNSEQ number: E-00252

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	23,352	13,285	Claim reclassified to loss of tangible property and stock. Claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	575,266	408,192	Claim adjusted for stock build-up. See paragraphs 42-57 of the report.
Loss of profits	59,806	4,924	Claim adjusted to reflect historical results and to restrict the period of loss to 7 months. See paragraphs 67-77 of the report.
TOTAL	658,424	426,401	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Askar Mashal Co. for Binding Books

UNCC claim number: 4003390

UNSEQ number: E-00253

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	89,545	0	Original tangible property claim reclassified to loss of stock and vehicles. Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	2,313	2,313	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	14,092	11,633	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	105,950	13,946	

Annex II

Recommended awards for fourth instalment of "E4" claims

reported by claimant name and category of loss

Claimant's name: Abdallah A[illegible]neral Trading & Contracting Co.
UNCC claim number: 4003391
UNSEQ number: E-00254

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	67,374	21,628	Original tangible property claim reclassified to loss of stock. Claim adjusted to reflect historical levels, for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	10,992	10,992	Claim awarded in full. See paragraphs 67-77 of the report.
TOTAL	78,366	32,620	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Peace Towers Co.
UNCC claim number: 4003392
UNSEQ number: E-00255

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	14,900	0	Original tangible property claim reclassified to loss of stock. Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
TOTAL	14,900	0	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Jehad Auto Spare Parts & Auto Tyres Co.
UNCC claim number: 4003393
UNSEQ number: E-00256

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	622,932	170,107	Original tangible property claim reclassified to loss of stock. Tangible property claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	206,369	82,687	Claim adjusted to restrict the period of loss to 7 months, to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	829,301	252,794	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	82,239	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Safaa for Selling, Buying & Renting Cars Co. W.L.L.
UNCC claim number: 4003395
UNSEQ number: E-00258

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of vehicles	120,410	115,874	Original tangible property claim reclassified to loss of vehicles. Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
TOTAL	120,410	115,874	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Mesk Mech. and Elect. Equip. Co. W.L.L.
UNCC claim number: 4003396
UNSEQ number: E-00259

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	13,072	8,497	Original tangible property claim reclassified to loss of stock. Claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
TOTAL	13,072	8,497	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Jeel Reprographic Industries W.L.L.
UNCC claim number: 4003397
UNSEQ number: E-00260

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	1,656	1,325	Tangible property claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for failure to replace. See paragraphs 42-57 of the report.
Loss of stock	76,178	2,321	Adjusted predominantly for stock build-up, and also for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	2,012	2,012	Claim awarded in full. See paragraphs 42-57 of the report.
TOTAL	79,846	5,658	

Claim preparation costs	6,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	10,252	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Hemdh General Trd. & Contracting Co.

UNCC claim number: 4003398

UNSEQ number: E-00261

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	18,500	14,800	Claim adjusted for normal maintenance. See paragraphs 36-41 of the report.
Loss of profits	34,032	17,505	Claim adjusted for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	52,532	32,305	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Gulf International Carpet & Furniture Co. W.L.L.

UNCC claim number: 4003399

UNSEQ number: E-00263

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	693,712	465,106	Claim adjusted for stock build-up and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	135,196	81,246	Adjusted to reflect historical results and for windfall profits. See paragraphs 67-77 of the report.
TOTAL	828,908	546,352	

Claim preparation costs	2,750	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Combined Building Materials Co. W.L.L.
UNCC claim number: 4003400
UNSEQ number: E-00265

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of contracts	177,933	0	Insufficient evidence provided to substantiate claim as per paragraph 33 of the report.
Loss of tangible property	1,619	1,048	Tangible property claim reclassified to loss of tangible property, stock and vehicles. Claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	63,732	48,755	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	43,250	8,825	Claim adjusted to M.V.V. Table values and for depreciation. See paragraphs 42-57 of the report.
Bad debts	999,672	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	1,286,206	58,628	

Claim preparation costs	23,833	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	264,208	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Readymix Concrete Company W.L.L.

UNCC claim number: 4003402

UNSEQ number: E-00267

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	206,499	165,199	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	17,788	4,383	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	298,567	76,801	Adjusted to restrict the period of loss to 12 months and to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	203,721	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	726,575	246,389	

Claim preparation costs	24,083	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	103,178	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Nasser Industrial Trading and Contracting Co.
UNCC claim number: 4003403
UNSEQ number: E-00268

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	13,586	7,644	Claim adjusted for depreciation and normal maintenance. See paragraphs 36-41 of the report.
Loss of profits	76,503	48,928	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	90,089	56,572	

Claim preparation costs	201	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: The Elegant Company for Textiles
UNCC claim number: 4003404
UNSEQ number: E-00269

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	125,632	96,506	Claim adjusted to amount supported by evidence and for normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	642	153	Claim reclassified to loss of real property, tangible property and stock. Claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	876,951	492,453	Claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
TOTAL	1,003,225	589,112	

Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Rihab Gulf Gen. Trading & Contracting Co.
UNCC claim number: 4003405
UNSEQ number: E-00270

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	44,890	24,395	Claim adjusted for depreciation and normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	5,079	5,079	Claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of stock	365,311	146,578	Adjusted for stock build-up and obsolescence. See paragraphs 42-57 of the report.
Loss of cash	49	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	5,400	5,400	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	144,612	142,969	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	565,341	324,421	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kazima Trading Co.
UNCC claim number: 4003406
UNSEQ number: E-00271

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	10,209	1,847	Claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	16,500	0	Insufficient evidence provided to substantiate claim as per paragraph 72 of the report.
TOTAL	26,709	1,847	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Al Soqoor for Security & Protection/ Abdal Wahab Almezaien Partners Ltd.
UNCC claim number: 4003407
UNSEQ number: E-00272

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	14,679	14,679	Claim reclassified to loss of tangible property and vehicles. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of vehicles	24,529	22,018	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
TOTAL	39,208	36,697	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Swiss Watches Store Company
UNCC claim number: 4003408
UNSEQ number: E-00273

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	30,000	24,000	Claim adjusted for depreciation. See paragraphs 36-41 of the report.
Loss of stock	450,814	174,119	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	5,332	5,332	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	36,579	32,921	Claim adjusted for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	522,725	236,372	

Claim preparation costs	6,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Universal Electronics Company (Adawliah)
UNCC claim number: 4003409
UNSEQ number: E-00274

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	92,783	20,300	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Bad debts	47,139	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	139,922	20,300	

Claim preparation costs	521	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Mohammed Al-Rifai Co.
UNCC claim number: 4003410
UNSEQ number: E-00275

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	109,453	0	Original tangible property claim reclassified to loss of stock and vehicles. Claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	13,400	10,267	Claim adjusted to M.V.V. Table values and to eliminate duplicate claim filed. See paragraph 46 of the report.
Loss of profits	57,798	15,179	Claim adjusted to reflect historical results, for evidentiary shortcomings and windfall profits. See paragraphs 67-77 of the report.
TOTAL	180,651	25,446	

Claim preparation costs	1,242	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Jumana Trading & Cont. Company
UNCC claim number: 4003411
UNSEQ number: E-00276

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	110,800	75,344	Original tangible property claim reclassified to loss of stock. Claim adjusted for evidentiary shortcomings and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	14,753	5,782	Claim adjusted to reflect historical results and for windfall profits. See paragraphs 67-77 of the report.
TOTAL	125,553	81,126	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Nakhba Co. for Bldgs Maintenance/ Mubarak Hamdan Al Harbi and Co.
UNCC claim number: 4003412
UNSEQ number: E-00277

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	19,849	15,447	Claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for depreciation and failure to repair/replace. See paragraphs 42-57 of the report.
Loss of stock	18,951	6,579	Claim adjusted to amount supported by evidence, for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	380	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	10,261	4,369	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	49,441	26,395	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Industrial Metal Centre Co. W.L.L.
UNCC claim number: 4003413
UNSEQ number: E-00278

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	11,890	9,512	Claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	219,361	167,811	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	1,119	0	Insufficient evidence provided to substantiate loss. See paragraphs 42-57 of the report.
Loss of profits	88,116	88,116	Claim awarded in full. See paragraphs 67-77 of the report.
TOTAL	320,486	265,439	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: International Engineer for Electrical Trading & Contracting Company W.L.L.
UNCC claim number: 4003415
UNSEQ number: E-00280

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of contracts	2,548	0	Insufficient evidence provided to substantiate claim. See paragraphs 29-35 of the report.
Loss of tangible property	7,160	5,138	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	13,902	6,117	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
TOTAL	23,610	11,255	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Ebrahim Cars Co. W.L.L.
UNCC claim number: 4003416
UNSEQ number: E-00281

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	11,873	9,498	Claim reclassified to loss of real property and tangible property. Real property claim adjusted for normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	17,996	16,182	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	12,176	10,350	Claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	84,000	82,600	Claim adjusted to reflect M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	50,607	7,901	Claim adjusted to reflect historical results and for windfall profits. See paragraphs 67-77 of the report.
TOTAL	176,652	126,531	

Claim preparation costs	1,490	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Equipment Company W.L.L.
UNCC claim number: 4003417
UNSEQ number: E-00282

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	445	378	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	407,260	304,019	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	9,384	8,484	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	164,503	0	Contracts and other losses claims reclassified to loss of profits. Claim adjusted as per paragraph 73 of the report.
Bad debts	61,365	61	Claim adjusted to reflect evidentiary shortcomings. See paragraphs 78-85 of the report.
Loss due to restart of business	2,068	2,068	Claim awarded in full. See paragraphs 86-92 of the report.
TOTAL	645,025	315,010	

Claim preparation costs	3,286	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Northern Gulf Trading Company
UNCC claim number: 4003418
UNSEQ number: E-00283

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	30,493	27,650	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	614,460	407,854	Claim adjusted to reflect historical levels, for stock build-up and for obsolescence. See paragraphs 42-57 of the report.
Loss of vehicles	64,902	62,675	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
TOTAL	709,855	498,179	

Claim preparation costs	5,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	120,084	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Ahlia Air-Conditioning Trading & Contr. Co.
UNCC claim number: 4003419
UNSEQ number: E-00284

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of contracts	358,077	8,880	Claim reclassified to loss of contracts and profits. Contracts claim adjusted for evidentiary shortcomings, including insufficient evidence of contractual relationship, repudiation, cancellation or failure to perform. See paragraphs 29-35 of the report.
Loss of tangible property	13,002	10,401	Claim reclassified to loss of tangible property, stock and vehicles. Original restart of business claim reclassified to loss of tangible property. Claim adjusted for failure to replace. See paragraphs 42-57 of the report.
Loss of stock	79,542	55,198	Stock claim adjusted for stock build-up and obsolescence. Goods in transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	16,183	16,181	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	108,913	0	Historical results for the relevant period show a net loss; accordingly, no compensation recommended. See paragraphs 67-77 of the report.
Other loss not categorized	20,491	223	Claim reclassified in part to loss of contracts. Claim adjusted for evidentiary shortcomings. See paragraphs 93-97 and 100.
TOTAL	596,208	90,883	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	53,270	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Gargour Arabian Gulf Co. W.L.L.
UNCC claim number: 4003420
UNSEQ number: E-00285

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	1,092	1,040	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	216,347	145,049	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	6,600	6,600	Claim awarded in full. See paragraphs 42-57 of the report.
Bad debts	33,738	0	Claim reclassified to loss of stock and bad debts. Insufficient evidence provided to substantiate bad debt claim. See paragraphs 78-85 of the report.
TOTAL	257,777	152,689	

Claim preparation costs	3,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Bustan National Trading Co. W.L.L.
UNCC claim number: 4003421
UNSEQ number: E-00286

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	48,615	36,656	Original other loss not categorized reclassified to loss of tangible property. Claim adjusted for depreciation and normal maintenance. See paragraphs 42-57 of the report.
Loss of stock	306,788	78,927	Original tangible property claim reclassified to loss of stock. Claim adjusted for overstocking and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	138,290	27,310	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	493,693	142,893	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Ghanim Specialities
UNCC claim number: 4003422
UNSEQ number: E-00287

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	6,166	6,166	Claim reclassified to loss of tangible property and stock. Claim for tangible property awarded in full. See paragraphs 42-57 of the report.
Loss of stock	172,879	117,394	Stock claim adjusted for evidentiary shortcomings. Goods in transit claim adjusted for evidentiary shortcomings and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	28,030	0	Payment or relief to others and other losses reclassified to loss of profits. Claim adjusted as per paragraph 74 of the report.
Bad debts	91,361	3,700	Claim adjusted for evidentiary shortcomings See paragraphs 78-85 of the report.
Loss due to restart of business	1,890	1,890	Payment or relief to others reclassified to restart of business. Claim awarded in full. See paragraphs 86-92 of the report.
TOTAL	300,326	129,150	

Claim preparation costs	3,286	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Stationeries Company Limited Mohammed Ahmed Sou'ud Al Khalid & Brothers & Partners
UNCC claim number: 4003423
UNSEO number: E-00288

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	4,990	1,414	Claim reclassified to loss of tangible property, stock and vehicles. Original restart of business claim reclassified to loss of tangible property and other loss not categorized. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	81,786	65,429	Claim adjusted for obsolescence. See paragraphs 42-57 of the report.
Loss of vehicles	1,333	1,333	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	76,620	63,850	Adjusted to restrict period of loss to 10 months. See paragraphs 67-77 of the report.
Other loss not categorized	2,461	0	Claim adjusted for evidentiary shortcomings. See paragraphs 93-104 of the report.
TOTAL	167,190	132,026	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Abdul Samad & Abdul Aziz Habib Trading Co.
UNCC claim number: 4003424
UNSEQ number: E-00289

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	27,035	22,980	Original tangible property claim reclassified to loss of stock. Claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss due to restart of business	518	0	Original payment or relief to others claim reclassified to restart costs. Insufficient evidence provided to substantiate claim. See paragraphs 86-92 of the report.
TOTAL	27,553	22,980	

Claim preparation costs	4,377	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Athla Travel Agency
UNCC claim number: 4003425
UNSEQ number: E-00291

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	28,730	14,990	Original restart of business claim reclassified to loss of real property. Claim adjusted for depreciation and normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	15,227	8,956	Claim reclassified to loss of tangible property, cash and other loss not categorized. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of cash	21,849	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	50,699	44,260	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Other loss not categorized	17,521	0	Insufficient evidence provided as per paragraph 101 of the report.
TOTAL	134,026	68,206	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Suad Trading Co. W.L.L.
UNCC claim number: 4003426
UNSEQ number: E-00292

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,070	1,098	Claim reclassified to loss of tangible property, stock and cash. Claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	181,324	94,777	Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	772	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	42,238	36,204	Adjusted to restrict period of loss to 12 months. See paragraphs 67-77 of the report.
TOTAL	226,404	132,079	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Works & Building Co.
UNCC claim number: 4003427
UNSEQ number: E-00293

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	16,500	8,250	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for evidentiary shortcomings and failure to repair/replace. See paragraphs 42-57 of the report.
Loss of stock	147,297	72,984	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	50,500	19,952	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
TOTAL	214,297	101,186	

Claim preparation costs	1,429	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Zahim Industries, Contracting & General Transport Co.
UNCC claim number: 4003428
UNSEQ number: E-00295

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	450,617	290,320	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	114,921	85,822	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	565,538	376,142	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	50,898	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Duaij & Al-Sedrawi/ Ibrahim Abdul Rahman Al Duaij and Partners W.L.L.
UNCC claim number: 4003429
UNSEQ number: E-00296

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	63,323	38,735	Claim reclassified to loss of tangible property, stock, cash and vehicles. Original restart of business claim reclassified to loss of tangible property. Tangible property claim adjusted to extent substantiated by supporting evidence, for failure to repair/replace and normal maintenance. See paragraphs 42-57 of the report.
Loss of stock	736,667	135,007	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	5,095	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	8,203	8,203	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	169,432	169,432	Claim awarded in full. See paragraphs 67-77 of the report.
TOTAL	982,720	351,377	

Claim preparation costs	2,200	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Thageb Trading Co.
UNCC claim number: 4003430
UNSEQ number: E-00297

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	396,180	134,454	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	30,720	23,040	Claim adjusted for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	426,900	157,694	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Arab Western Industries Company
UNCC claim number: 4003431
UNSEQ number: E-00298

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	197,786	100,212	Claim adjusted for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	197,786	100,212	

Claim preparation costs	1,750	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: United Maintenance Equipment Company
UNCC claim number: 4003432
UNSEQ number: E-00299

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	109,319	5,571	Original contracts claim reclassified to loss of profits. Insufficient evidence provided to substantiate entire claim as per paragraph 75 of the report.
TOTAL	109,319	5,571	

Claim preparation costs	4,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	10,840	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Arab Information Technology Co. Ltd./ Abdul Mohsen F. Al Nafisi & Partners Ltd.
UNCC claim number: 4003433
UNSEQ number: E-00300

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	378	302	Original tangible property claim reclassified to loss of stock. Claim adjusted for normal maintenance. See paragraphs 42-57 of the report.
Loss of stock	67,940	44,702	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss due to restart of business	467	0	Claim reclassified to loss due to restart of business and tangible property. Claim adjusted as per paragraph 91 of the report.
TOTAL	68,785	45,004	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	13,259	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Eastern Group Trading Equipment & Autos
UNCC claim number: 4003434
UNSEQ number: E-00301

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	24,150	19,309	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation and failure to repair/replace. See paragraphs 42-57 of the report.
Loss of stock	35,980	35,980	Claim awarded in full. See paragraphs 42-57 of the report.
TOTAL	60,130	55,289	

Claim preparation costs	4,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	5,963	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Hajari & Al Sayegh General Trading and Contracting Company
UNCC claim number: 4003435
UNSEQ number: E-00302

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	20,515	20,418	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	31,250	15,469	Claim adjusted for evidentiary shortcomings and obsolescence. See paragraphs 42-57 of the report.
Loss of cash	7,550	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	32,844	13,818	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	92,159	49,705	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Gulf Automatic Doors Company W.L.L.
UNCC claim number: 4003436
UNSEQ number: E-00303

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	65,249	29,667	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	12,216	636	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	77,465	30,303	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Mazidi Trading Co. W.L.L.
UNCC claim number: 4003437
UNSEQ number: E-00304

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	20,901	18,303	Claim reclassified to loss of tangible property and cash. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of cash	3,452	3,452	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	45,069	25,811	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	69,422	47,566	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Almoajil Trading Group Co. Partnership
UNCC claim number: 4003438
UNSEQ number: E-00305

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	60,000	48,000	Claim adjusted for normal maintenance. See paragraphs 36-41 of the report.
Loss of profits	253,569	0	Insufficient evidence provided to substantiate claim. See paragraphs 67-77 of the report.
TOTAL	313,569	48,000	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Hashem International Group Co.
UNCC claim number: 4003439
UNSEQ number: E-00306

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	24,500	2,629	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	24,500	2,629	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Muhalb Int. Transport Co.
UNCC claim number: 4003440
UNSEQ number: E-00307

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of vehicles	35,250	30,406	Original tangible property claim reclassified to loss of vehicles. Claim adjusted as per paragraphs 42-57 of the report.
TOTAL	35,250	30,406	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Abdul Mohsin Sadiq & Hussain Ebrahim Co.
UNCC claim number: 4003441
UNSEQ number: E-00308

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	331,365	46,498	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	32,830	24,720	Claim adjusted to restrict period of loss to 12 months and to reflect historical results. See paragraphs 67-77 of the report.
Other loss not categorized	30,683	0	Insufficient evidence provided to substantiate claim as per paragraph 100 of the report.
TOTAL	394,878	71,218	

Claim preparation costs	600	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	73,212	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Jabriya Co-operative Society
UNCC claim number: 4003442
UNSEQ number: E-00309

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	21,395	9,628	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	335,880	96,637	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Payment or relief to others	54,305	0	Compensation is not recommended as loss is not a direct result of Iraq's invasion and occupation of Kuwait as per paragraph 60 of the report.
Loss of profits	188,362	92,309	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Other loss not categorized	80,236	62,411	Claim adjusted for evidentiary shortcomings. See paragraphs 93 to 97 of the report.
TOTAL	680,178	260,985	

Claim preparation costs	1,300	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Boodai Aviation Agencies Company W.L.L.
UNCC claim number: 4003443
UNSEQ number: E-00310

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of contracts	38,728	0	Compensation is not recommended as loss is not a direct result of Iraq's invasion and occupation of Kuwait as per paragraph 34 of the report.
Loss of tangible property	27,274	18,652	Claim reclassified to loss of tangible property and cash. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	4,799	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	164,804	79,600	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	471,162	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
Loss due to restart of business	13,427	0	Original other loss not categorized claim reclassified to loss due to restart of business. Insufficient evidence provided to substantiate claim. See paragraphs 86-92 of the report.
TOTAL	720,194	98,252	

Claim preparation costs	23,583	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	139,579	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Boodai Aviation Company W.L.L.
UNCC claim number: 4003444
UNSEQ number: E-00311

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	54,611	16,861	Claim reclassified to loss of tangible property and cash. Claim adjusted for depreciation and failure to repair/replace assets. See paragraphs 42-57 of the report.
Loss of cash	27,908	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	117,294	26,454	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	542,135	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
Loss due to restart of business	3,155	0	Insufficient evidence provided to substantiate claim, e.g., the failure to provide sufficient evidence of proof of payment. See paragraphs 86-92 of the report.
Other loss not categorized	5,236	0	Claim reclassified to other loss not categorized and restart of business. Insufficient evidence provided to substantiate claim as per paragraph 102 of the report.
TOTAL	750,339	43,315	

Claim preparation costs	23,833	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	142,266	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Surrah Co-operative Society
UNCC claim number: 4003446
UNSEQ number: E-00313

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	267,401	138,266	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Payment or relief to others	189,539	0	Insufficient evidence provided to substantiate claim as per paragraphs 58-66 of the report.
Other loss not categorized	173,464	143,042	Claim adjusted for evidentiary shortcomings. See paragraphs 93 to 97 of the report.
TOTAL	630,404	281,308	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: The New Arz Show Co. W.L.L.
UNCC claim number: 4003447
UNSEQ number: E-00314

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	5,199	5,199	Claim reclassified to loss of tangible property and stock. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of stock	345,720	133,918	Stock claim adjusted to reflect historical levels, for stock build-up and obsolescence. Goods in transit claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	88,844	26,606	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	72,349	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	512,112	165,723	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Chebibco Clothes and Novette Company
UNCC claim number: 4003448
UNSEQ number: E-00315

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	239,744	0	Original tangible property claim reclassified to loss of stock. Claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
TOTAL	239,744	0	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: American Eastern Limited
UNCC claim number: 4003449
UNSEQ number: E-00316

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,900	1,452	Claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	117,476	47,954	Stock claim adjusted for evidentiary shortcomings and for obsolescence. Insufficient evidence provided to substantiate goods in transit claim. See paragraphs 42-57 of the report.
Loss of cash	275	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	1,500	1,500	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	29,366	13,332	Original contracts claim reclassified to loss of profits. Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
Bad debts	46,317	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	197,834	64,238	

Claim preparation costs	1,032	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Asfar Car Co.
UNCC claim number: 4003450
UNSEQ number: E-00317

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of vehicles	131,400	82,443	Original tangible property claim reclassified to loss of vehicles. Claim adjusted to reflect M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	35,262	3,526	Claim adjusted for evidentiary shortcomings, lack of other financial information and windfall profits. See paragraphs 67-77 of the report.
TOTAL	166,662	85,969	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Mahmoud Mohammed Al-Ghanim & Partner for Import & Export Co. W.L.L.
UNCC claim number: 4003451
UNSEQ number: E-00318

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,505	2,505	Claim reclassified to loss of tangible property and stock. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of stock	191,588	162,850	Claim adjusted for stock build-up. See paragraphs 42-57 of the report.
TOTAL	194,093	165,355	

Claim preparation costs	1,250	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Othman and Nezam for Building Contracts
UNCC claim number: 4003499
UNSEQ number: E-00319

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	5,975	5,942	Claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of profits	193,638	39,937	Original loss of contracts claim reclassified to loss of profits and bad debts. Claim reduced from gross to net profit based on the evidence provided, and adjusted for windfall profits and evidentiary shortcomings. See paragraphs 67-77 of the report.
Bad debts	179,340	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	378,953	45,879	

Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Asaad Al-Abdul Karim & Partners
UNCC claim number: 4003500
UNSEQ number: E-00320

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	5,000	3,400	Original restart of business claim reclassified to loss of real property. Real property claim adjusted for normal maintenance and evidentiary shortcomings. See paragraphs 36-41 of the report.
Loss of stock	59,164	43,307	Original tangible property claim reclassified to loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	2,360	2,360	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	13,582	10,186	Claim adjusted for windfall profits. See paragraphs 67-77 of the report.
Bad debts	9,719	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	89,825	59,253	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Arab Food Services, Mahmoud Mohammed Alghanim and Partner W.L.L.
UNCC claim number: 4003501
UNSEQ number: E-00321

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	5,222	50	Original restart of business claim reclassified to loss of real property. Claim adjusted for evidentiary shortcomings. See paragraphs 36-41 of the report.
Loss of tangible property	167,197	167,197	Claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of stock	70,841	44,634	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	4,707	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	15,191	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of profits	4,592	0	Original income producing property claim reclassified to loss of profits. Historical results for the relevant period show a net loss; accordingly, no compensation recommended. See paragraphs 67-77 of the report.
Bad debts	3,173	0	Original contracts claim reclassified to bad debts. Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	270,923	211,881	

Claim preparation cost	1,750	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Sultan & Khalaf Trading Co.
UNCC claim number: 4003502
UNSEQ number: E-00322

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	6,056	3,870	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	109,405	82,054	Claim adjusted for windfall profits. See paragraphs 67-71 of the report.
TOTAL	115,461	85,924	

Claim preparation cost	3,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Sultan Real Estate Co. W.L.L.
UNCC claim number: 4003503
UNSEQ number: E-00323

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	1,140,291	855,553	Claim adjusted for depreciation and normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	207,906	16,666	Claim adjusted to reflect book value. See paragraphs 42-57 of the report.
TOTAL	1,348,197	872,219	

Claim preparation costs	4,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Dahahia Sanitaryware Co.
UNCC claim number: 4003504
UNSEQ number: E-00324

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	129,112	101,030	Original tangible property claim reclassified to loss of stock. Claim adjusted to reflect roll-forward calculation, for stock build-up and obsolescence. See paragraphs 42-57 of the report.
TOTAL	129,112	101,030	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: The National Factory for Fiberglass W.L.L.
UNCC claim number: 4003505
UNSEQ number: E-00325

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	36,436	36,436	Claim awarded in full. See paragraphs 36-41 of the report.
Loss of tangible property	5,833	5,833	Claim reclassified to loss of tangible property and stock. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of stock	615,814	307,721	Claim adjusted for evidentiary shortcomings, for stock build-up and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	124,528	75,271	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	782,611	425,261	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Faiha Sports Equipment W.L.L.
UNCC claim number: 4003506
UNSEQ number: E-00326

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	4,700	4,460	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for normal maintenance. See paragraphs 42-57 of the report.
Loss of stock	123,954	98,714	Claim adjusted to reflect roll-forward calculation and for obsolescence. See paragraphs 42-57 of the report.
Loss of profits	3,240	0	Historical results for the relevant period show a net loss; accordingly, no compensation recommended. See paragraphs 67-77 of the report.
Bad debts	6,884	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	138,778	103,174	

Claim preparation costs	1,800	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Ahmad Abdulaziz Al-Mutawa Group, W.L.L.
UNCC claim number: 4003507
UNSEQ number: E-00327

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	7,337	5,032	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace. See paragraphs 42-57 of the report.
Loss of stock	26,836	9,976	Claim adjusted for obsolescence, evidentiary shortcomings and over-stocking. See paragraphs 42-57 of the report.
Loss of vehicles	19,609	16,134	Claim adjusted for evidentiary shortcomings and to reflect M.V.V. Table values. See paragraphs 42-57 of the report.
TOTAL	53,782	31,142	

Claim preparation costs	700	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	8,422	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Waleed Al-Humaidi Electrical Trading and Contracting Co.
UNCC claim number: 4003508
UNSEQ number: E-00328

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	34,394	0	The claim was adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	3,226	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Bad debts	178,824	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	216,444	0	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Bader Trading Company W.L.L.
UNCC claim number: 4003509
UNSEQ number: E-00329

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	35,001	28,001	Claim adjusted for normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	37,275	27,696	Claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for failure to repair/replace assets. See paragraphs 42-57 of the report.
Loss of stock	660,477	481,712	Claim adjusted for obsolescence and to reflect roll-forward calculation. Goods in transit claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	7,590	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	3,200	3,200	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	171,078	69,661	Claim adjusted to reflect historical results. See paragraphs 67-77 of the report.
TOTAL	914,621	610,270	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Othman & Al-Bisher Trd. Co. W.L.L.
UNCC claim number: 4003510
UNSEQ number: E-00330

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	4,287	3,854	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	736,492	502,248	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of vehicles	15,280	13,966	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	69,936	22,980	Claim adjusted to reflect historical values. See paragraphs 67-77 of the report.
Bad debts	70,753	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	896,748	543,048	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Shamroukh National Co.
UNCC claim number: 4003452
UNSEO number: E-00331

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	1,179	590	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	70,860	35,556	Claim adjusted for stock build-up and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	23,570	11,452	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	95,609	47,598	

Claim preparation costs	549	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Gulf Marble Co. Ltd.
UNCC claim number: 4003453
UNSEQ number: E-00332

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	385	381	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted based on recognized foreign exchange rate. See paragraphs 42-57 of the report.
Loss of stock	3,364	2,443	Claim adjusted to reflect foreign exchange rate in existence and for obsolescence. See paragraphs 42-57 of the report.
Loss of vehicles	7,500	2,338	Claim adjusted to M.V.V. Table values and for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	29,574	20,286	Claim adjusted to reflect historical values. See paragraphs 67-77 of the report.
TOTAL	40,823	25,448	

Claim preparation cost	500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Alghanim Decoration Centre Company
UNCC claim number: 4003454
UNSEQ number: E-00333

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	6,972	6,972	Original claim reclassified to loss of stock. Original other loss not categorized claim reclassified to loss of tangible property. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of stock	45,940	35,144	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	11,594	8,695	Claim adjusted for windfall profits. See paragraphs 67-77 of the report.
TOTAL	64,506	50,811	

Claim preparation costs	250	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	5,828	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Rezayat Trading Company/Abdulla Abdul Ghaffar Alireza & Partners W.L.L.
UNCC claim number: 4003455
UNSEQ number: E-00334

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	64,589	41,962	Claim adjusted for normal maintenance and depreciation. See paragraphs 36-41 of the report.
Loss of tangible property	16,683	14,234	Claim reclassified to loss of stock and vehicles. Tangible property claim adjusted for depreciation. See paragraphs 42-57 of the report.
Loss of stock	24,052	8,157	Claim adjusted for evidentiary shortcomings and obsolescence. See paragraphs 42-57 of the report.
Loss of vehicles	7,400	6,525	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Payment or relief to others	27,966	23,771	Claim reclassified to payment or relief to others, restart costs and loss of profits. Claim adjusted for evidentiary shortcomings. See paragraphs 58-66 of the report.
Loss of profits	141,694	106,270	Claim adjusted for windfall profits. See paragraphs 67-77 of the report.
Bad debts	4,562	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
Loss due to restart of business	28,660	17,546	Claim adjusted for evidentiary shortcomings. See also paragraph 90 of the report.
Other loss not categorized	653	0	Claim adjusted as per paragraph 103.
TOTAL	316,259	218,465	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: National Contracting Company/ Abdulla Abdul Ghaffar Alireza & Co. W.L.L.
UNCC claim number: 4003456
UNSEQ number: E-00335

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	6,992	3,794	Claim adjusted for normal maintenance and failure to repair/replace assets. See paragraphs 36-41 of the report.
Loss of profits	21,125	9,506	Claim adjusted for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	28,117	13,300	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Real Estate Investment Co.
UNCC claim number: 4003457
UNSEQ number: E-00336

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of profits	1,046,134	757,310	Claim adjusted to reflect historical values. See paragraphs 67-77 of the report.
TOTAL	1,046,134	757,310	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Middle East Electric Co. W.L.L.
UNCC claim number: 4003458
UNSEQ number: E-00337

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	9,518	7,051	Claim reclassified to loss of tangible property, cash and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace assets. See paragraphs 42-57 of the report.
Loss of cash	4	4	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of vehicles	12,500	10,866	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Payment or relief to others	4,593	4,593	Claim reclassified to payment or relief to others and loss of profits. Claim awarded in full. See paragraph 65 of the report.
Loss of profits	22,000	22,000	Claim awarded in full. See paragraph 74 of the report.
TOTAL	48,615	44,514	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Abo Khlaf & Abo Obaid Trading & General Contracting
UNCC claim number: 4003459
UNSEQ number: E-00338

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	15,511	12,409	Claim reclassified to loss of tangible property, stock and cash. Tangible property claim adjusted for failure to repair/replace assets. See paragraphs 42-57 of the report.
Loss of stock	1,670	977	Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	5,936	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
TOTAL	23,117	13,386	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Farah Cleaning Co. Bader Mustafa Karam & Sons W.L.L.
UNCC claim number: 4003460
UNSEQ number: E-00339

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	2,100	1,680	Original restart of business claim reclassified to loss of tangible property and payment or relief to others. Tangible property claim adjusted for normal maintenance. See paragraphs 42-57 of the report.
Payment or relief to others	1,432	1,432	Claim awarded in full. See paragraphs 58-66 of the report.
Loss of profits	37,782	20,333	Claim adjusted to reflect historical results and for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	41,314	23,445	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Fajr Al Tahreer Trading & Construction Contracting Co. W.L.L.
UNCC claim number: 4003461
UNSEQ number: E-00340

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	94,582	64,852	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	36,546	1,575	Original payment or relief to others and other loss claim reclassified to loss of profits. Claim adjusted to reflect historical results and for windfall profits. See paragraphs 67-77 of the report.
TOTAL	131,128	66,427	

Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: International Kitchen Furniture Co. W.L.L.
UNCC claim number: 4003462
UNSEQ number: E-00341

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	12,260	9,808	Original restart of business claim reclassified to loss of real property and profits. Real property claim adjusted for normal maintenance. See paragraphs 36-41 of the report.
Loss of tangible property	949	774	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	201,330	179,367	Stock claim adjusted for stock build-up. Goods in transit claim adjusted for evidentiary shortcomings and obsolescence. See paragraphs 42-57 of the report.
Loss of vehicles	1,150	1,150	Claim awarded in full. See paragraphs 42-57 of the report.
Loss of profits	89,272	4,348	Claim adjusted to reflect historical results and for windfall profits. See paragraphs 67-77 of the report.
TOTAL	304,961	195,447	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Five Ocean Trading Contracting Co.
UNCC claim number: 4003463
UNSEQ number: E-00342

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	23,911	3,617	Claim reclassified to loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation, failure to repair/replace and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of stock	88,330	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	9,750	8,400	Claim adjusted to M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	62,360	0	Historical results for the relevant period show a net loss; accordingly, no compensation recommended. See paragraphs 67-77 of the report.
TOTAL	184,351	12,017	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Rashid Exhibition Co. (Novelties-Watches) Turki Othman Yusuf Al Rashid Al Duwaihi and Partners (Joint Partnership)

UNCC claim number: 4002464

UNSFO number: E-00343

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	117,328	59,658	Original tangible property claim reclassified to loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of profits	23,477	12,431	Claim adjusted to reflect historical results and evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	140,805	72,089	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Behbehani Electronic Appliances & Trading Company
UNCC claim number: 4003465
UNSEQ number: E-00344

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	3,933	3,146	Original restart of business claim reclassified to loss of tangible property. Tangible property claim adjusted for normal maintenance. See paragraphs 42-57 of the report.
Loss of stock	112,496	86,500	Original tangible property claim reclassified to loss of stock and cash. Stock claim adjusted for evidentiary shortcomings and for stock build-up. See paragraphs 42-57 of the report.
Loss of cash	2,799	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Bad debts	64,183	0	Insufficient evidence provided to substantiate claim. See paragraphs 78-85 of the report.
TOTAL	183,411	89,646	

Claim preparation costs	1,250	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	28,504	n.a.	Governing Council's determination pending. See paragraph 105 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al Wehaib & Al-Dakheel Trading & Transport Co.
UNCC claim number: 4003466
UNSEQ number: E-00345

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of vehicles	91,859	90,136	Original tangible property claim reclassified to loss of vehicles. Claim adjusted as per paragraphs 42-57 of the report.
TOTAL	91,859	90,136	

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Kuwait Development & Trading Co.
UNCC claim number: 4003468
UNSEQ number: E-00348

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	28,500	18,240	Claim adjusted for normal maintenance and evidentiary shortcomings. See paragraphs 36-41 of the report.
Loss of tangible property	22,859	4,202	Claim reclassified to loss of tangible property and stock. Tangible property claim adjusted to amount supported by evidence. See paragraphs 42-57 of the report.
Loss of stock	240,328	187,405	Claim adjusted for evidentiary shortcomings and obsolescence. See paragraphs 42-57 of the report.
Loss of profits	319,385	108,884	Claim adjusted to reflect historical results and for windfall profits. See paragraphs 67-77 of the report.
TOTAL	611,072	318,731	

Claim preparation costs	4,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Koubra International Company W.L.L.
UNCC claim number: 4003469
UNSEQ number: E-00349

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	25,012	19,125	Original tangible property claim reclassified to loss of stock. Claim adjusted for evidentiary shortcomings. See paragraphs 42-57 of the report.
TOTAL	25,012	19,125	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Moudyan Lighting Centre Co. W.L.L.
UNCC claim number: 4003470
UNSEQ number: E-00350

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of stock	375,972	255,661	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and stock build-up. See paragraphs 42-57 of the report.
Loss of profits	153,648	115,236	Claim adjusted for evidentiary shortcomings. See paragraphs 67-77 of the report.
TOTAL	529,620	370,897	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Ajal Contracting & General Trading Co. W.L.L.
UNCC claim number: 4003471
UNSEQ number: E-00351

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	13,963	13,963	Claim awarded in full. See paragraphs 36-41 of the report.
Loss of tangible property	11,480	11,480	Claim reclassified to loss of tangible property, stock, cash and vehicles. Tangible property claim awarded in full. See paragraphs 42-57 of the report.
Loss of stock	286,007	140,384	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. See paragraphs 42-57 of the report.
Loss of cash	190	0	Insufficient evidence provided to substantiate claim. See paragraphs 42-57 of the report.
Loss of vehicles	6,830	2,002	Claim adjusted to reflect M.V.V. Table values. See paragraphs 42-57 of the report.
Loss of profits	47,040	0	Insufficient evidence provided to substantiate claim as per paragraph 76 of the report.
TOTAL	365,510	167,829	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: United Fiberglass & Cont. Co.
UNCC claim number: 4003472
UNSEQ number: E-00352

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of tangible property	4,504	3,555	Claim reclassified to loss of tangible property and stock. Claim adjusted to amount supported by evidence. See paragraphs 42-57 of the report.
Loss of stock	28,444	15,363	Claim adjusted for evidentiary shortcomings and obsolescence. See paragraphs 42-57 of the report.
TOTAL	32,948	18,918	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 106 of the report.

Annex II

Recommended awards for fourth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Al-Mabroor Group Gen. & Trad. Cont. Co. W.L.L.
UNCC claim number: 4003473
UNSEQ number: E-00353

Category of loss	Amount asserted (KD)	Amount recommended (KD)	Comments
Loss of real property	6,877	6,877	Original tangible property claim reclassified to loss of real property and stock. Real property claim awarded in full. See paragraphs 36-41 of the report.
Loss of stock	39,246	31,397	Claim adjusted for obsolescence. See paragraphs 42-57 of the report.
Loss of profits	65,814	0	Historical results for the relevant period show a net loss; accordingly, no compensation recommended. See paragraphs 67-77 of the report.
TOTAL	111,937	38,274	

Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 106 of the report.
Interest	10,021	n.a.	Governing Council's determination pending. See paragraph 105 of the report.